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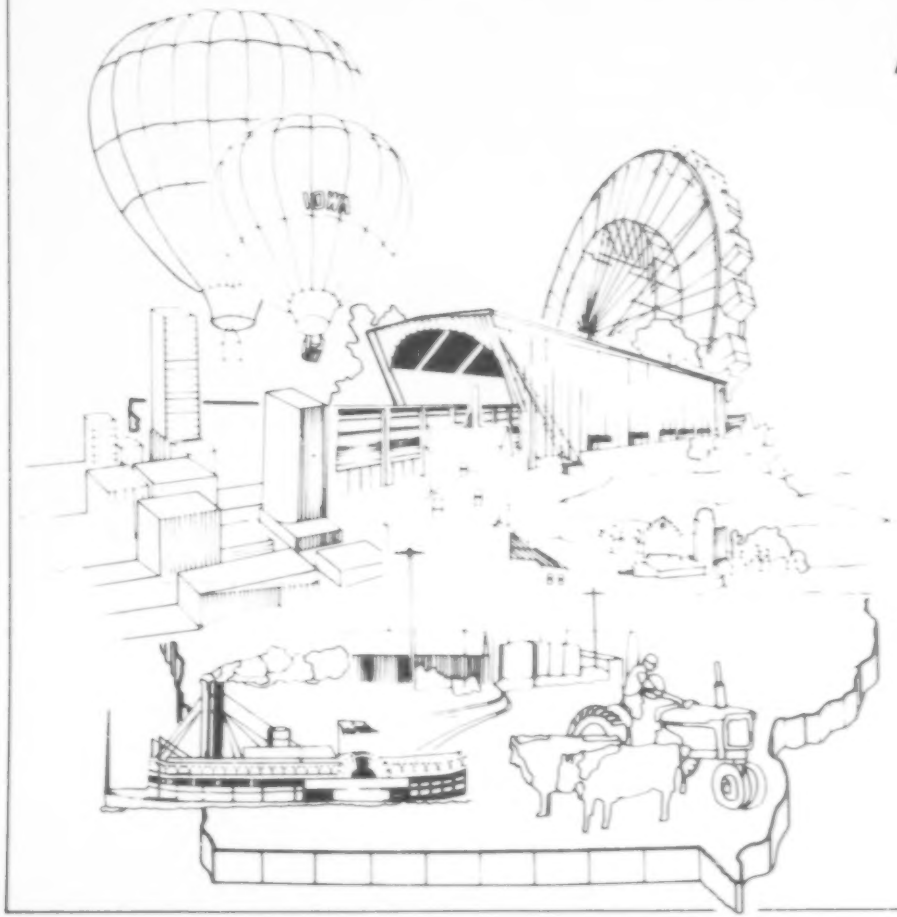
1987 Iowa Individual Income Tax

Annual Statistical Report



RETURNS FILED IN 1988

CPE-87907

1987
Iowa Individual Income Tax
Annual Statistical Report

1987 RETURNS FILED IN 1988

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INTRODUCTION

This report presents information obtained from 1987 Iowa individual income tax returns filed during 1988. The information provided includes both written analysis of various programs and statistical tables presenting data compiled from the 1.6 million tax returns.

The report by major section is as follows: a presentaton of the income tax laws applicable to 1987 income; an examination of the individual income tax abatements granted in 1988 by the Director of Revenue and Finance; a summary of income, credit and deduction information obtained from 1987 returns; a description of the school district surtax program; a survey of Iowa's checkoff programs;a review of Iowa's capital gains refund program and a detailed statistical appendix.

While the data in this report reflects 1987 reporting practices, comparison of this information to prior years and use of the data for projection purposes must be completed with extreme caution for two reasons:

1. Revised Tax Law for 1987 - Significant tax law changes have occurred which were effective for tax year 1987. Among the most significant revisions include: (1) the adoption of most of the federal adjusted gross income and itemized deduction tax law changes, (2) increases in the standard deduction levels and (3) the restructuring of Iowa's tax rate schedule. These changes may significantly affect comparison of 1987 data to that for prior years. These and other 1987 tax law revisions are further discussed in the next section of the report.

2. Nonresident Taxation - Beginning in 1982, nonresidents are required to report their total adjusted gross income and adjustments including federal taxes and itemized deductions. After calculating their tax, a credit is given to reflect the ratio of their income from Iowa sources to their total income. Prior to 1982, nonresidents were taxed on their income from Iowa sources only, and other features of the income tax structure were prorated accordingly. As a result, the amounts of income, deductions for federal taxes, and itemized deductions are significantly larger for these individuals in the reports published after 1981. These increases and the resulting effect on tax incidence do not reflect other changes in tax law or economic activity. Therefore, direct comparison of this information with that of tax years prior to 1982 is somewhat limited.

1987 Tax Law Changes

1. In recent years, Iowa net income and Iowa itemized deductions have been defined as those items used for federal tax purposes with minor adjustments (these adjustments are explained on page 7 of this report). In 1987, the federal government enacted significant changes as to the sources of income and allowable deductions to be used in computing federal tax liabilities. For tax year 1987, Iowa has adopted most of these federal changes with respect to income and itemized deduction definitions. Further explanation regarding these changes is presented in Table A on pages 4 through 6 of this report.

2. A partial tax reduction from long-term capital gains income is retained for Iowa tax purposes. Individuals initially compute and pay their tax reporting 100% of their long term capital gains income. Taxpayers then recompute their tax based on a 60% exclusion of long term capital gains with a maximum exclusion of $10,500. The difference between these two calculations determines a potential refund to the taxpayer. However, if the total amount of refunds claimed from this provision exceed eight million dollars, each taxpayer's refund is prorated accordingly.

3. Single taxpayers with incomes of $5,000 or less and all other filers with household incomes of $7,500 or less may be exempt from paying Iowa income tax although still may be required to file a return. Previously, the low income exemption was applicable to taxpayers below $5,000 for all filing statuses. Additionally, certain low income filers may utilize an alternative tax calculation which may result in lower tax liabilities than otherwise.

4. For tax year 1987, the standard deduction is a flat amount of $1,230 for single taxpayers and married separate filers and $3,030 for all other taxpayers. Under previous law, the standard deduction was equal to fifteen percent of the adjusted gross income remaining after the subtraction of net federal income taxes. Additionally, the previous standard deduction was limited to a maximum of $1,200 for single and married separate filers while the deduction was limited to $3,000 for the married joint, head of household and surviving spouse filing statuses.

5. An additional itemized deduction is allowed for taxpayers who itemize and have one or more dependents attending an Iowa elementary or secondary school for qualifying expenditures on tuition and textbooks. The deduction may not exceed $1,000 for each dependent claimed on the return. Taxpayers claiming the standard deduction may claim a tax credit equal to five percent of the first $1,000 of such qualifying expenses. The deduction or the credit is not allowed if the taxpayer's federal adjusted gross income exceeds $45,000.

6. The deduction for charitable contributions for standard deduction filers was repealed.

7. The Iowa tax rate schedule was revised in 1987 as follows:

1986		1987	
Taxable Income	Rate	Taxable Income	Rate
$ 0 - $ 1,023	0.50%	$ 0 - $ 1,000	0.40%
$ 1,023 - $ 2,046	1.25%	$ 1,000 - $ 2,000	0.80%
$ 2,046 - $ 3,069	2.75%	$ 2,000 - $ 4,000	2.70%
$ 3,069 - $ 4,092	3.50%	$ 4,000 - $ 9,000	5.00%
$ 4,092 - $ 7,161	5.00%	$ 9,000 - $15,000	6.80%
$ 7,161 - $ 9,207	6.00%	$15,000 - $20,000	7.20%
$ 9,207 - $15,345	7.00%	$20,000 - $30,000	7.55%
$15,345 - $20,460	8.00%	$30,000 - $45,000	8.80%
$20,460 - $25,575	9.00%	$45,000 and over	9.98%
$25,575 - $30,690	10.00%		
$30,690 - $40,920	11.00%		
$40,920 - $76,725	12.00%		
$76,725 and over	13.00%		

8. Several changes in the computation of the Iowa Minimum Tax were implemented in 1987. These changes included a minimum tax rate of 7.5% and a reduction in the exemption amounts for taxpayers with large alternative minimum taxable incomes. Iowa generally conformed to the changes in the Federal Minimum Tax for 1987, however, some differences in tax preference items remain.

TABLE A
SUMMARY OF FEDERAL INCOME AND ITEMIZED DEDUCTION
TAX LAW CHANGES TO WHICH IOWA CONFORMED

PROVISION	PRIOR TAX LAW	1987 TAX LAW
Capital Gains	A 60% exclusion from adjusted gross income was allowed for net long term capital gains in excess of short term losses.	Capital gains income is now fully reportable in determining adjusted gross income. (For Iowa tax purposes, a refund program exists for taxpayers reporting capital gains. This program is further discussed on page 27 of this report.
Unemployment Compensation	Taxable to the extent that "modified AGI" exceeds a base amount ($12,000 for an unmarried individual, $18,000 for a married couple filing joint for federal purposes, $0 for a married couple filing separate for federal purposes). The amount to be included in adjusted gross income is the lesser of one-half of the excess of modified AGI over the base amount or the amount of unemployment compensation.	Fully taxable
Dividends Exclusion	An exclusion of up to $100 ($200 if taxpayer filed joint for federal tax purposes) was allowed.	The dividend exclusion is repealed.
Individual Retirement Arrangements	Contributions to an IRA were deductible up to the lesser of $2,000 ($2,250 with a spousal IRA plan) or 100 percent of earned income (wages and salaries plus self-employment income).	Full deductibility retained for taxpayers who themselves or their spouses are without employer pension plans and others with adjusted gross income up to $25,000 for single filers and $40,000 for married taxpayers. For single taxpayers with incomes between $25,000 and $35,000 and married taxpayers with income between $40,000 and $50,000, a partial deduction is allowed. No deduction is allowed for single filers with incomes greater than $35,000 or for married couples with income greater than $50,000.

TABLE A (CONT)
SUMMARY OF FEDERAL INCOME AND ITEMIZED DEDUCTION
TAX LAW CHANGES TO WHICH IOWA CONFORMED

PROVISION	PRIOR TAX LAW	1987 TAX LAW
Cap on cash or deferred arrangements (CODA)	Deferrals under such arrangements could not exceed the lessor of $30,000 or 25% of the employees non-deferred compensation.	Deferrals are limited to $7,000 annually and extended to cover additional retirement plans. Other restrictions continue to apply.
Limitations on losses from Passive Activities	No limitation to the use of deductions or credits to offset income except for the deduction of net capital losses from capital gains and that research and development credits cannot offset unrelated income.	Net losses from passive activities (i.e. where the taxpayer did not materially participate) generally may not be used to offset other active income, e.g. salary, dividends, etc. Net losses from passive activities may be used to offset net income from other passive activities.
Deductibility of health insurance costs of self-employed individuals	Allowed as an itemized deduction to the extent that these and other medical expenses exceed five percent of adjusted gross income.	Generally, allowed as a business deduction, a reduction of 25% of the amounts paid for health insurance by a self employed individual.
Business meals, travel and entertainment	Meals and entertainment expenses that constituted ordinary and necessary business expense were generally fully deductible. Travel expenses incurred while on business were generally deductible with certain exceptions.	The deduction for meals and entertainment expenses is reduced to 80% of the previously allowed deduction although certain minor exceptions allowing full deductibility are retained. Other restrictions are placed on certain travel expenses.

TABLE A (CONT)
SUMMARY OF FEDERAL INCOME AND ITEMIZED DEDUCTION
TAX LAW CHANGES TO WHICH IOWA CONFORMED

PROVISION	PRIOR TAX LAW	1987 TAX LAW
State and Local Sales Tax Itemized Deduction	State and local sales taxes paid were deductible.	Not Deductible
Medical expenses itemized deduction	Medical expenses in excess of 5% of adjusted gross income were deductible	Only medical expenses in excess of 7.5% of AGI are now deductible.
Miscellaneous Itemized Deductions	Allowed in full	Allowable deductions are deductible only in the amount that exceeds 2% of AGI with minor exceptions. Certain employee expenses that were formerly adjustments to income are now miscellaneous itemized deductions. Some expenses such as employee moving expenses and employee expenses reimbursed by the employer are fully deductible while others are subject to the 2% of AGI threshold.
Interest Itemized Deduction	Allowed in full	Interest on debts secured by a mortgage on a principle or second home generally remain deductible. Deductions for personal nonbusiness interest and investment interest in excess of investment income are phased out over the next five years until disallowed in 1991.

Overview of Relevant Features of Tax Law - Tax Year 1987

The Iowa individual income tax structure is in many ways similar to the tax structures imposed by the federal government as well as those imposed by other states. This section of the report explains not only the basic provisions of the tax structure but additional characteristics of the tax system. It is worth noting that although there were tax law changes affecting some of these provisions beginning in 1987, the basic Iowa tax structure has still been retained.

A. Explanation of Basic Iowa Tax Features - 1987

Iowa residents who were required to file a 1987 Federal Income Tax Return or who had an adjusted gross income of $5,000 or more, or who had an adjusted gross income of $3,000 and were claimed as a dependent on another person's return, were required to file a 1987 Iowa Income Tax Return. Also required to file were nonresidents who derived $500 or more of income from Iowa sources or those taxpayers incurring a minimum tax or tax on lump sum distributions. Returns and any tax payments were due by the last day of the fourth month following the close of the taxpayer's tax year.

Iowa net income (adjusted gross income) for Iowa income tax reporting purposes was defined as federal adjusted gross income with certain modifications. Primary among these modifications were the deduction of interest and dividends from federal securities and the addition of interest and dividends from foreign securities and from securities of state and other political subdivisions exempt from federal income tax. Additional deductions permitted for Iowa tax purposes include an exclusion of a portion of civil retirement annuities and the deduction of a portion of disability income.

The following deductions from adjusted gross income were allowed in deriving net taxable income:

1. Federal income taxes paid during the tax year adjusted by any federal income tax refunds received during the year.

2. The larger of the following amounts:

   a. A standard deduction of $1,230 for a single filer or for each married individual filing separately or $3,030 for the married joint, head of household and surviving spouse filing statuses.

   b. The itemized deductions used for federal income tax purposes less the amounts deducted for Iowa income taxes plus certain other expenses (including qualified tuition and textbook expenditures).

Taxable income reported on 1987 Iowa returns was subject to the following rates:

Rate		Rate	
0.40%	from $ 0 through $ 1,000	7.20%	from $15,000 through $20,000
0.80%	from $ 1,000 through $ 2,000	7.55%	from $20,000 through $30,000
2.70%	from $ 2,000 through $ 4,000	8.80%	from $30,000 through $45,000
5.00%	from $ 4,000 through $ 9,000	9.98%	from $45,000
6.80%	from $ 9,000 through $15,000		

The following nonrefundable credits against computed tax were allowed:

1. A twenty dollar credit was allowed for the taxpayer and the taxpayer's spouse. Also, an additional twenty dollar credit was allowed for either or both of the individuals who were 65 or over and for either or both of the individuals who were blind at the close of the tax year. In addition, a head of household was allowed an additional credit of twenty dollars.

2. A taxpayer was allowed a fifteen dollar credit for each dependent.

3. A credit for child care expenses was allowed, equal to forty-five percent of the federal credit. A maximum credit of $324 for one eligible child or $648 for more than one eligible child was provided.

4. Nonresidents or part-year residents are allowed a credit against their tax which is calculated as a percentage of the tax figured on their entire income. This percentage is equal to the percentage of their income earned outside Iowa.

5. Taxes paid to another state or foreign country on income derived from sources in that state or foreign country were allowed as a tax credit. The amount of the credit could not exceed what the Iowa tax would have been on such income.

6. Nonitemizers are allowed a credit for qualified tuition and textbook expenditures for each dependent attending an Iowa elementary or secondary school. The credit is equal to five percent of the first $1,000 of such expenditures or a maximum credit of $50.

B. Additional Features of the Iowa Tax Structure

While the principal features of the Iowa tax structure are intended to permit the calculation of a tax base which is subjected to graduated tax rates, the statutes contain several additional features. Of these, certain provisions exist to impose or to compensate through the tax system for expenditures made for certain activities or specified objectives. In addition, the tax statutes have been modified to require the use of the tax system and tax forms to provide refunds of other forms of taxation, to obtain contributions for designated purposes and to collect outstanding debts owed to other state agencies.

As indicated on Table B there are approximately 14 additional features which may be classified into five major groups. Data obtained from processing of 1987 tax returns indicates:

1. In addition to the basic tax provisions, Iowa imposes the following additional taxes within the income tax system upon certain taxpayers. These 3 forms of taxation affected approximately 51,500 taxpayers and produced approximately $ 5.9 million in tax.

   a. Lump Sum Distribution Tax - A tax on lump sum distributions equal to 25% of the federal tax on such income (see page 21).

   b. Minimum Tax - For 1987, certain Iowans who had sources of income not subject to regular tax were required to remit minimum tax payments. The minimum tax was computed at 7.5 percent of Iowa alternative minimum taxable income. Taxpayers remitted the minimum tax to the extent that their computed minimum tax exceeded their regular tax liability (see page 21).

   c. School District Surtax - Taxpayers who reside in certain school districts are required to pay a local option income surtax, if the voters of the district have previously approved such a measure (see page 24).

2. Under current law, 5 forms of tax credits are authorized in addition to the personal and dependent credits. Of these credits, the Child Care Credit is utilized most frequently (171,700 taxpayers) and results in the most assistance ($14.2 million). In contrast, the Research Expenditure and the New Jobs Credit combined were claimed by only 420 taxpayers while total assistance amounted to only $404,600.

3. The number of participants in the Fish and Wildlife Checkoff program which requires taxpayers to contribute their own monies was 39,000 individuals. In comparison 143,900 taxpayers designated $1.50 of their state tax liability to one of the state's two major political parties.

4. Four programs now exist for collection of delinquencies owed to other state agencies. During the 1987 tax year processing activities, approximately $1.5 million was recovered from state tax refunds for other agencies.

Table B
Additional Characteristics of Iowa Income Tax
And Related Administrative Programs

	FIRST EFFECTIVE ON RETURN FOR TAX YEAR	CHARACTERISTICS	IMPACT IN 1987
A. ADDITIONAL TAXES			
Lump Sum Distribution Tax	1982	25% of Federal Tax on Lump Sum Distribution	3,600 Taxpayers $1.8 Million
Minimum Tax	1982	7.5% of Iowa alternative taxable income	800 Taxpayers $ 1.5 Million
School District Surtax	1976	Up to 20% of State Tax in Authorizing Districts (Revised beginning in 1988)	47,100 Taxpayers in 60 School Districts $2.6 Million
B. CREDITS APPLICABLE TO TAX			
Child Care Expenses	1977	45% of federal credit Maximum credit $324 if one child ($648 if two or more)	171,700 Taxpayers $14.2 Million
Tuition/Textbook Credit (standard filers only)	1987	5% of qualifying expenses Maximum credit of $50	11,200 Households $160,700
New Jobs Credit	1985	6% of Portion of Wages Paid to New Employees by Qualifying Employer	(See Footnote pg. 11)
C. CREDITS WHICH ARE REFUNDED			
Research Expenditure	1985	6.5% of Qualifying Research Expenditures	(See Footnote pg. 11)
Motor Vehicle Fuel Tax	1973	Credit for MVF Tax Paid on Fuel Which Was Used for Exempt Purposes	46,400 Taxpayers $7.8 Million

Table B (cont'd)

	FIRST EFFECTIVE ON RETURN FOR TAX YEAR	CHARACTERISTICS	IMPACT IN 1987
D. CONTRIBUTIONS			
Election Campaign Checkoff	1972	Taxpayer May Designate $1.50 of State Tax ($3.00 if joint) to Major Party of Choice	143,900 Checkoffs $215,900
Fish and Wildlife Checkoff	1982	Any Amount Over $1 to Fish/Wildlife Protection Fund	38,600 Contributors $215,700
E. DEBT COLLECTION FOR			
Child/Foster Care	1980	Delinquencies to Owed Child Support or Foster Care	9,100 $1.1 Million
College Aid Commission	1981	Defaulted Student Loan or Parental Loan Under Chapter 261	600 $ 91,000
Human Service - Office of Investigations	1984	Delinquencies Owed to Human Service for Public Assistance Individual Not Entitled to Receive	3,400 $323,500
District Court Fines Fees	1986	Delinquencies Owed to District Courts	Not Utilized

Note: The Research Expenditure Credit and the New Jobs Credit are combined on line 66 on the 1987 Iowa 1040 tax form. Therefore, separate values for these credits cannot be determined. For 1987, approximately 420 taxpayers claimed $404,600 in Research Expenditure and New Jobs Credits.

INCOME TAX ABATEMENT

The Director of Revenue and Finance is provided the statutory authority "to abate any portion of tax, interest or penalties which he determines are excessive in amount, or erroneously or illegally assessed." Abatements apply to those cases in which the initial protest occurs after the 60 day appeal period has expired and in which the taxpayer produced records substantiating the tax filer's claim to reduced tax liability. The following table summarizes the individual income tax abatements allowed in calendar 1988.

INDIVIDUAL INCOME TAX ABATEMENTS
JANUARY 1, 1988 THROUGH DECEMBER 31, 1988

Number of Returns	Tax	Penalty (Includes Fees)	Interest	Total Amounts
1,236	$1,141,215.40	$203,103.48	$460,113.48	$1,804,432.36

A. SUMMARY OF FINDINGS

For tax year 1987, a total of $991,487,690 in income tax was paid to by the Department of Revenue and Finance from 1,615,526 taxpayers.(1) This $991.5 million in taxes collected was based on $30.2 billion reported in adjusted gross income by Iowa taxpayers.

Further analysis upon these 1.6 million returns is presented in this section of this report. Among the most significant findings include:

- Larger increases in adjusted gross income and taxable income in comparison to recent tax years. This growth reflects an expanded adjusted gross income definition and more restrictive itemized deduction allowances as a result of Iowa conforming to the federal tax law changes affecting 1987, in addition to economic growth.

- A larger increase in the number of returns filed was experienced on the 1987 returns relative to recent years. Most of this increase occurred among single filers. Additionally, it was found that the previous trend toward increased utilization of separate filing among married taxpayers did not continue.

- A significant reversal in the trend toward increased utilization of itemized deductions. Since 1979, the number of taxpayers claiming itemized deductions had increased each year in proportion to the number of standard filers. Additionally, the number of itemizers had exceeded the number of standard filers for tax years 1984 through 1986. However in 1987, the number of returns utilizing itemized deductions decreased dramatically, and additionally, this figure was less than the number of taxpayers who claimed a standard deduction.

- The relative significance of the federal tax deduction to adjusted gross income has continued to decline.

- Two new tax programs were implemented in 1987. These include:

  1) A refund program for taxpayers who realized capital gains income. In 1987, 111,000 households filed refund claims totaling $21.5 million. However, since refund payouts were limited to $8.0 million by statute, each taxpayer's refund was prorated to 37% of his or her original claim.

  2) An itemized deduction or a tax credit was allowed to certain taxpayers for qualified tuition and textbook expenditures for eligible dependents. In the initial year of the program, 11,200 households claimed $160,700 in credits, while it is estimated that approximately 24,000 households received tax benefits of $524,000 through the deduction.

(1) Tax paid only reflects computed tax plus lump sum and minimum tax and does not account for capital gains refunds.

B. FILING TRENDS FOR 1987

For 1987 tax year, a total of 1,615,526 returns were filed. This is an increase of 42,565 returns and a percentage increase of 2.7 percent from 1986. The largest portion of this increase occurred among single filers.

As indicated below, total tax liability reported on 1987 returns was $991.5 million or an increase of 9.46 percent from 1986. This increase in tax liability was primarily the result of a 13.86 percent increase in adjusted gross income and a 17.70 percent increase in taxable income.

Table C

	RETURNS BY FILING STATUS			COMPUTED TAX BY FILING STATUS [1]		
	Number of Returns		Percentage	Computed Tax		Percentage
Filing Status	1987	1986	Change	1987	1986	Change
Single Head of Household and Surviving Spouse	554,295	506,895	+9.35%	205,306,881.29	190,352,831.73	+ 7.86%
Married Joint	244,039	240,175	+1.61%	199,660,213.28	195,011,089.12	+ 2.38%
Married Separate	817,192	825,891	-1.05%	586,520,595.43	520,427,411.20	+12.70%
TOTAL	1,615,526	1,572,961	+2.71%	991,487,690.00	905,791,332.05	+ 9.46%

Under Iowa law, married couples with two incomes generally find it beneficial to file as separate individuals rather than filing a joint return. The data continues to demonstrate that the majority of married taxpayers file separate returns. However, tax year 1987 was the first year in many years that the increasing trend toward married separate filing did not continue.

1 Tax paid only reflects computed tax plus lump sum and minimum tax and does not account for capital gains refunds.

DISTRIBUTION BY ADJUSTED GROSS INCOME

Adjusted gross income reported on 1987 returns was approximately $30.2 billion which represents an increase of $3.7 billion or 13.86 percent when compared to 1986. As previously mentioned, this increase is attributable to an expanded adjusted gross income base resulting from Iowa's conformance to the changes in the Federal tax code as well as economic growth. The table below illustrates the variation in distribution of returns, income, and tax, when analyzed by adjusted gross income brackets. For example, persons filing returns showing less than $5,000 of adjusted gross income comprised 20.10 percent of all returns, and reported 2.80 percent of income, and 0.14 percent of the tax paid. In comparison, filers with an income of $50,000 or more represented 3.84 percent of all returns and reported 23.86 percent of income and 26.82 percent of all the tax paid.

Table D

ADJUSTED GROSS INCOME SUMMARY

	Returns		Adjusted Gross Income		Tax Paid	
Adjusted Gross Income	Number	% of Total Returns	Dollars (Millions)	% of Total Dollars	Dollars (Millions)	% of Total Dollars
$ 0 - $ 4,999	324,656	20.10%	$ 847.4	2.80%	$ 1.4	0.14%
$ 5,000 - $ 9,999	321,715	19.91%	2,379.2	7.87%	30.4	3.07%
$10,000 - $13,999	209,984	13.00%	2,508.2	8.30%	57.0	5.75%
$14,000 - $19,999	254,901	15.78%	4,300.1	14.23%	130.9	13.20%
$20,000 - $24,999	158,251	9.80%	3,537.6	11.70%	125.1	12.62%
$25,000 - $29,999	112,144	6.94%	3,068.9	10.15%	117.4	11.84%
$30,000 - $39,999	123,022	7.61%	4,213.6	13.94%	171.5	17.30%
$40,000 - $49,999	48,837	3.02%	2,161.6	7.15%	91.8	9.26%
$50,000 and over	62,016	3.84%	7,210.0	23.86%	266.0	26.82%
Total	1,615,526	100.00%	$30,226.6	100.00%	$991.5	100.00%

C. UTILIZATION OF MAJOR DEDUCTIONS

One of the major factors which contributes to the overall tax burden is the degree to which certain deductions are utilized. As shown in Table E, use of the available deductions resulted in a reduction in the amount of income subject to tax of $8.4 billion or 27.7 percent of the Iowa Adjusted Gross Income. Deduction of federal taxes represented $3.8 billion of this amount. Of the remaining deductions approximately $1.5 billion were claimed as standard deductions, while itemized deductions for state tax purposes amounted to $3.1 billion.

Table E

Iowa Tax Deductions
1987 Tax Year

	Amount	Pct. of AGI
Federal Tax Deduction	$3,782,086,289	12.51%
Standard Deduction	1,499,827,901	4.96%
Itemized Deduction	3,084,608,218	10.20%
Total Deductions	$8,366,522,408	27.67%
Adjusted Gross Income	$30,226,641,435	100.0%

As shown on the following pages:

- The relative significance of the federal tax deduction has declined as in previous years.
- For 1987, there was a dramatic reversal in the utilization of the standard deduction versus itemized deductions.

FEDERAL TAX DEDUCTION

For tax year 1987, taxpayers deducted $3.8 billion from adjusted gross income for net federal tax payments made during 1987. This is an increase of $360.6 million or an increase of 10.54 percent from 1986.

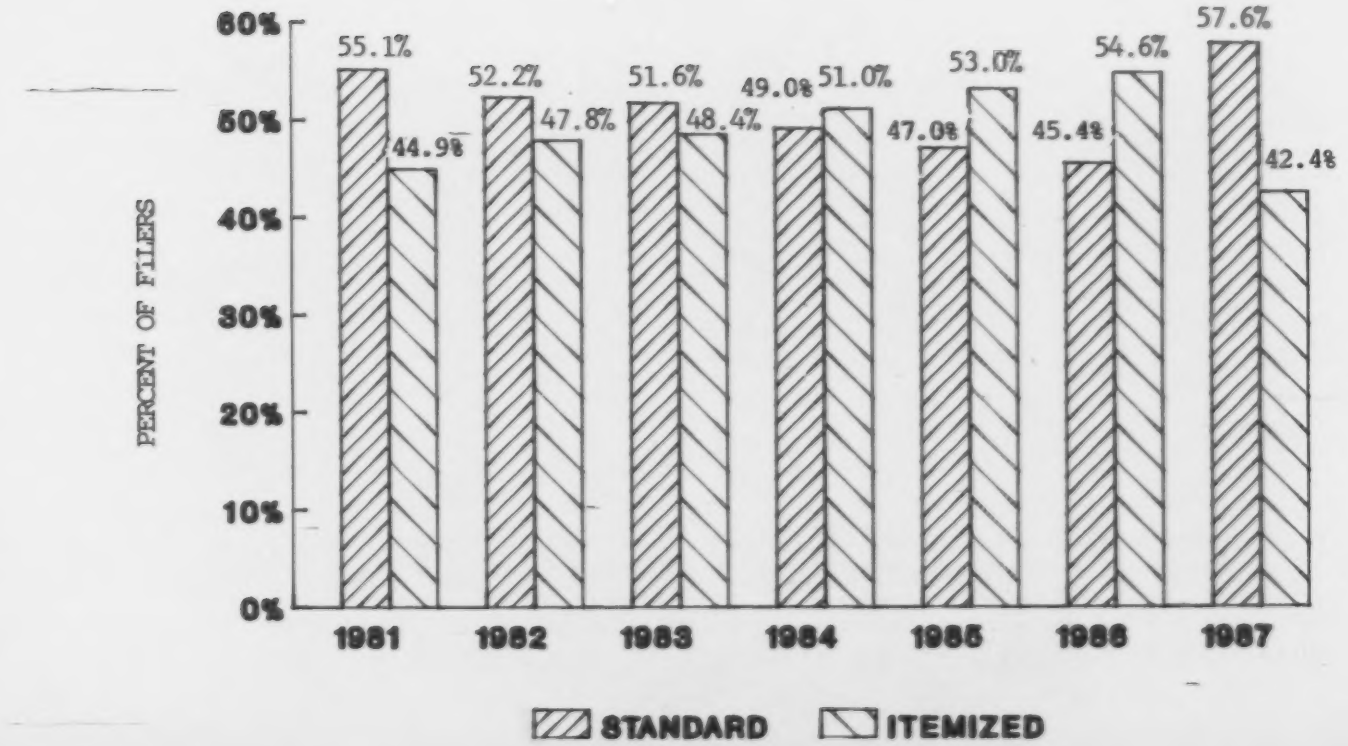
As indicated below, federal tax deductions as a percentage of Iowa adjusted gross income has continued to decline. Primary among the factors producting this phenomenon were federal tax rate reductions and indexation of tax brackets as well as growth in adjusted gross income.

TABLE F
FEDERAL TAX DEDUCTION
AS A PERCENTAGE OF AGI

STANDARD AND ITEMIZED DEDUCTIONS

For tax year 1987 returns, utilization of itemized deductions declined sharply to 42.4 percent of total filers from 54.6 percent in 1986. As indicated below, this decline was a significant reversal of the trend toward increased use of itemized deductions. This shift resulted from: (1) increased standard deduction levels for Iowa tax purposes and (2) the repeal or curtailment of many itemized deductions as a result of Iowa conforming to 1987 federal tax law changes.

TABLE G
COMPARISON OF ITEMIZED AND
STANDARD DEDUCTION FILERS
TAX YEARS 1981 TO 1987



D. TUITION/TEXTBOOK DEDUCTION AND CREDIT

Beginning in 1987, Iowa taxpayers may receive a tax reduction for qualified tuition and textbook expenses. This reduction takes the form of an itemized deduction for itemizers, while taxpayers claiming the standard deduction may claim a tax credit for such expenses. The deduction or credit is available to taxpayers earning $45,000 or less in federal adjusted gross income and have a dependent enrolled in an Iowa elementary or secondary school. Married taxpayers must combine their incomes in consideration of the income limitation.

The deduction may not exceed $1,000 of qualifying expenses for each eligible dependent while the credit may not exceed five percent of the first $1,000 of expenses. Qualifying tuition and textbook expenses include any charges that relate to the teaching of subjects legally and commonly taught in elementary and secondary schools in Iowa. Expenses for tuition and textbooks relating to the teaching of religious doctrines or extracurricular activities are not allowed in computing the deduction or credit.

Table H below presents the amount of tax benefits certain taxpayers received through tuition/textbook deductions and credits for tax year 1987. The table is derived from an independent study completed by the Department of Revenue and Finance in the fall of 1988 and the data was compiled on a "household" rather than a "returns" basis. Thus, while the total amounts of credits and deductions claimed are correct, the distributional analysis and the number of returns values are not comparable to other data found elsewhere in this report. Furthermore, while the Department has statistical information with respect to the credit, tuition/textbook deduction data is embodied within the itemized deductions in the statistical record. Thus, the deduction figures that are presented below were estimated from a sample of returns as part of the study that was completed in the fall of 1988.

TABLE H
HOUSEHOLDS CLAIMING TUITION/TEXTBOOK CREDIT
AND ITEMIZED DEDUCTION
BY ADJUSTED GROSS INCOME

	Claiming Tax Credit		Claiming Itemized Deduction	
Iowa Adjusted Gross Income	Number Claiming Credit	Amount of Credit	Number with Itemized Deduction	Estimated Tax Benefit
$ 0 - $25,000	5,952	$ 77,791	6,080	$ 87,000
$25,000 - $35,000	3,544	$ 50,796	7,472	$ 154,000
$35,000+	1,718	$ 32,069	10,400	$ 283,000
Total	11,214	$160,656	23,952	$ 524,000

E. TAX CREDITS CLAIMED

Five types of nonrefundable credits may be claimed by the taxpayer. These are the personal and dependent credits, child care credit, tuition/textbook credit (standard filers only), out-of-state credit, nonresident/part-year resident credit.

Personal and Dependent Credits (Table 1)

For the 1987 tax year, 2,210,243 personal credits were claimed, while there were 820,772 dependent credits which were claimed. The number of personal credits increased by 2.05 percent, while the number of dependent credits claimed fell by 2.38 percent. Generally speaking, these changes reflect the slight increase in the number of tax filers (as shown on page 14) and a decline in the number of persons under 18 in the state.

Child Care Credit (Table 27)

Approximately $14.2 million in child care tax credits were claimed by nearly 172,000 taxpayers. For 1987, the credit is equal to 45 percent of the federal child care credit with a maximum credit of $324 for one child and $648 for two or more children.

Tuition/Textbook Credit

Standard deduction filers may claim a 5% credit for qualified tuition and textbook expenses for each eligible dependent with a maximum credit of $50 per dependent. In the initial year of this program, approximately 11,200 households claimed $160,700 in credits for tuition and textbook expenditures.

Out-of-State Credits (Table 27)

For the 1987 tax year, $15,187,124.98 was claimed as out-of-state credits for taxes paid to other states or foreign countries. This is $2,633,813 or 21.0 percent greater than the amount of out-of-state credits taken in 1986.

Nonresident/Part-year Resident Credit

A nonresident or a part-year resident's tax is calculated as if all of his or her income is taxable in Iowa. Then, these individuals receive a credit which is based on the percentage of their non-Iowa income to their total income.

For 1987, nonresident and part-year resident credits amounted to $166,115,912, from 86,200 taxpayers. These individuals reported adjusted gross income of $4.1 billion for 1987 while the computed tax on that income was $209.3 million. However, the actual amount of net tax liability owed to Iowa by these taxpayers was $38.8 million after the deduction of the nonresident and part-year resident credits and other credits.

F. LUMP SUM AND MINIMUM TAXES

Iowa imposes two taxes patterned after federal taxes already in existence. The first of these taxes is the lump sum tax which is imposed at the rate of 25 percent of the federal tax on lump sum distributions. Also, Iowa imposes a minimum tax on certain tax preference items by certain taxpayers. The tax was computed at 7.5 percent of Iowa alternative taxable income.

Lump Sum Tax

A lump sum distribution is the receipt in one year of payments from a retirement pension or profit sharing fund. An individual may elect one of three alternatives for federal tax purposes. In 1987, $1,819,109 was reported by 3,611 individuals in lump sum tax. This is a decrease of $2,343,257 or -56.3 percent. This decrease was the result of federal legislation which made the use of the federal lump sum tax calculation less advantageous.

Minimum Tax

The Iowa minimum tax is imposed on certain sources of income that are not subject to the regular income tax. Examples include depreciation, certain types of losses, or gains from incentive stock options.

For tax year 1987, the Iowa minimum tax was computed at 7.5 percent of Iowa alternative taxable income. Alternative taxable income is calculated by adding certain preference items to the taxpayers' regular taxable income less an exemption amount. (The exemption amounts are $35,000 for a married couple filing a joint return, $26,000 for a single filer or a head of household or $17,500 for a married taxpayer filing a separate return. The exemption amounts are reduced for taxpayers with high alternative minimum taxable incomes). The amount of the minimum tax owed to Iowa is the computed minimum tax in excess of the taxpayer's regular tax liability.

Over the last three years, Iowa minimum tax collections have been extremely erratic, primarily as a result of tax law changes concerning capital gains. Prior to 1987, 40% of net capital gains were included in ordinary income while the remaining 60% was considered as a tax preference in computing any potential minimum tax liability. In response to the repeal of the 60% capital gains exclusion effective in 1987, a large one-time increase in capital gains realizations occurred in 1986. This contributed to a growth from $6.8 million in minimum tax collections in 1985 to $30.4 million in 1986.

In 1987, with the repeal of the 60% capital gains exclusion from ordinary income, the tax preference item for the capital gains exclusion was eliminated from the minimum tax structure. This resulted in a significant decrease in minimum tax collections in 1987 where as only $1,543,578 was collected from 822 returns.

INCIDENCE BY ADJUSTED GROSS INCOME BRACKETS
TAX YEARS 1986 AND 1987

A traditional measurement of a state's income tax structure is the incidence of the tax on residents in that state. This measurement reflects the percentage that net tax liability represents of the net income (AGI) reported on these returns. As the result of legislative changes affecting tax year 1982 and tax years thereafter, the completion of such an analysis on total returns does not reflect the true incidence of the Iowa tax on Iowans. Rather the data is distorted by the inclusion of income from non-Iowa sources of nonresidents and part-year residents. While the income reflects the total income, the tax paid is accurate and reflects the true liability after the deduction of the nonresident/part-year resident credit.

The impact of these provisions is to produce an incidence which is significantly less than that what is believed to be the true incidence of the tax on Iowans. While this reduction in incidence affects the incidence at all income levels, the most significant abnormalities occur at the middle and upper income levels.

The table below compares the "tax incidence" by income brackets for 1986 and 1987 returns. This data is for information purposes only and should not be interpreted as a true measurement of the incidence of the Iowa tax structure. Additional clarification of the subject may be obtained by contacting the Iowa Department of Revenue and Finance.

Table I

Adjusted Gross Income Brackets	1987			1986	
	Adjusted Gross Income	Tax Paid[1]	Incidence[2]	Tax Paid	Incidence[2]
$ 0 - $ 5,000	$ 847,437,356	1,369,040	0.16%	$ 3,054,883.00	0.34%
$ 5,000 - $10,000	2,379,218,632	30,448,859	1.28%	36,507,403.00	1.52%
$10,000 - $14,000	2,508,217,320	57,007,506	2.27%	60,386,623.00	2.43%
$14,000 - $20,000	4,300,072,248	130,863,418	3.04%	130,745,113.00	3.09%
$20,000 - $25,000	3,537,570,568	125,152,865	3.54%	118,529,791.00	3.52%
$25,000 - $30,000	3,068,852,022	117,377,222	3.82%	107,863,873.00	3.83%
$30,000 - $40,000	4,213,586,502	171,485,359	4.07%	141,213,282.00	4.15%
$40,000 - $50,000	2,161,616,590	91,765,095	4.25%	74,782,304.00	4.46%
$50,000 and over	7,210,070,197	266,018,326	3.69%	232,708,060.00	4.44%
Total	$30,226,641,435	991,487,690	3.28%	$905,791,332.00	3.41%

[1]Tax paid only reflects computed tax plus lump sum and minimum tax and does not account for capital gains refunds.

[2]Percentage of income paid in state income taxes.

METHODS OF PAYMENT
(Table 11)

Total tax paid as presented in the report represents the total tax received from withholding, estimated payments, and additional payments, plus any motor fuel credits and less refunds paid to taxpayers.

- Withholding of income taxes from wages and salaries is required of all employers making a payment of wages and salaries in Iowa to either resident or nonresident employees.
- Estimated payments are required to be filed during the year by any individual who can reasonably expect to incur $50 or more of tax liability on income not subject to withholding (revised to $200 beginning in 1990). Estimated payments are primarily paid by the self-employed and those with incomes from sources other than wages and salaries.
- Additional payments are those payments made to satisfy any remaining tax liability which is due at the time the return is filed.
- The motor fuel tax credit shown represents the credits allowed for any motor fuel tax paid on fuel used for nonhighway purposes.
- Overpayments - The amount shown represents the amount by which payments exceed the amount of the tax liability. The amount of overpayment may be refunded, credited to subsequent years' estimated tax payments, or offset against other liabilities owed to the State.

Various sources of funds serving as payment of taxes due and refunds paid are shown in the following table. As shown, withholding from employees paychecks composed the largest part of income tax revenue, with over 80 percent of all net tax liability.

Table J

METHOD OF PAYMENT
TAX YEAR 1987

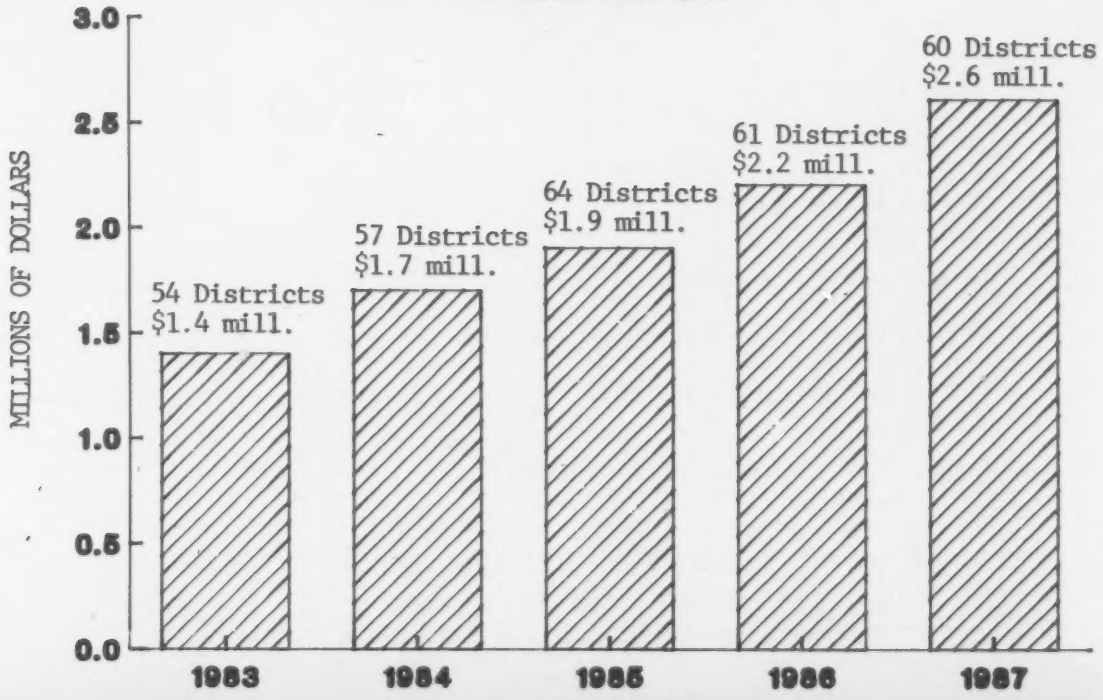
Method	Amount	Percent of Tax Liability
Withholding	$ 807,532,020.32	81.45%
Estimated Payments	$ 199,618,872.22	20.13%
Additional Payments	$ 190,659,747.09	19.23%
Motor Fuel Credits	$ 7,790,269.06	0.79%
Sub-Total	$1,205,600,908.69	121.60%
Overpayments	$ 214,113,218.69	21.60%
Net Tax Liability	$ 991,487,690.00	100.00%

SCHOOL DISTRICT INCOME SURTAX

Upon voter approval, all public school districts in the state have the option of imposing a local school district income surtax. The school district income surtax is part of the enrichment program by which school boards may raise an additional ten percent (15 percent beginning in 1988) of the state cost per pupil. For tax year 1987, the income surtax could not exceed 20 percent of Iowa state income tax liability and could only be imposed in combination with an additional property tax not to exceed $1.08 per $1,000 of assessed value. Beginning in 1988, the maximum surtax rate was raised to 30 percent of the taxpayer's liability while the maximum additional property tax rate was raised to $1.62 per $1,000 of assessed value.

For tax year 1987, sixty school districts imposed a surtax with the percentage and amount of surtax as shown in Table 31 of the Appendix. Over the past several years the number of school districts participating in this program has leveled off. However, surtax revenues continue to expand having grown from $1,400,000 in 1983 to $2,600,000 in 1987.

TABLE K
SCHOOL DISTRICT SURTAX COLLECTED
TAX YEARS 1983-1987



FISH AND GAME PROTECTION FUND

Iowa taxpayers are given the opportunity to contribute to a Fish and Wildlife Protection Fund administered by the Iowa Department of Natural Resources. Money from this fund is used for such programs as providing habitat, restoring declining species, public education and research. At least 50 percent of the money derived from contributions must be used to preserve, protect, perpetuate, and enhance nongame wildlife. Prior to 1984, only persons receiving a refund were eligible to contribute to the checkoff, with their refund reduced by the amount of contribution. However, beginning in 1984, individuals who have a tax liability may contribute to the fund in addition to their regular tax liability.

For 1987, $215,728 was identified as having been contributed from 38,641 participants. This is an average contribution of $5.58 per person. This compares to an average contribution of $5.09 in 1986 when 34,751 individuals contributed $176,800. The table below shows the amount that was contributed according to filing status.

Table L

1987 Iowa Fish and Game Protection Fund
Total Returns By Filing Status

Filing Status	No. of Returns	---- Participants ---- Number	Participation Rate	Amount of Contributions
Single, Head of Household and Qualifying Widow(er)	554,295	13,732	2.48%	$ 75,331
Married filing Joint	244,039	6,654	2.73%	$ 44,117
Married filing Separate	817,192	18,255	2.23%	$ 96,280
Totals	1,615,526	38,641	2.39%	$215,728

INCOME TAX POLITICAL CHECKOFF

Individuals are allowed to designate $1.50 of state funds to be given to qualifying political parties or a taxpayer may choose to give $1.50 to the Iowa Election Campaign Fund to be divided evenly among eligible parties. Use of the checkoff has no effect on an individual's income tax liaibilty, resulting in neither a decrease in refund, nor an increase in the amount of remittance required. Usage of the checkoff is limited to those taxpayers with at least $1.50 of tax liability per taxpayer. Married persons may use the checkoff regardless of whether filing joint or separate returns as long as they have the minimum tax liability.

For tax year 1987 returns filed in calendar year 1988, 143,920 filers used the checkoff for a participation rate of 9.85 percent. This compares to a rate of 10.76 percent for tax year 1986 returns when 155,821 taxpayers contributed. The amounts that were contributed by filing status are presented in the table below. More detailed use of the checkoff is shown on tables 29 and 30 of the Statistical Appendix.

Table M

POLITICAL CHECKOFF BY FILING STATUS

Filing Status	No. of Filers	Eligibles		Participants		Political			Participation Rate
		Number	Percent	Number	Percent	Democrats	Republicans	Split	
Single	554,295	376,890	25.79%	37,968	26.38%	16,436	9,328	12,204	10.07%
Married Joint	488,078	361,058	24.71%	42,304	29.39%	16,502	13,502	12,300	11.72%
Married Separate	817,192	723,255	49.50%	63,648	44.23%	25,315	19,550	18,783	8.80%
Totals	1,859,565	1,461,203	100.00%	143,920	100.00%	58,253	42,380	43,287	9.85%

LONG TERM CAPITAL GAIN REFUND PROGRAM

As with the federal tax law changes for 1987, Iowa taxpayers are required to include 100% of their capital gains income in computing their tax. However, taxpayers may file a claim for a refund for a portion of the taxes paid on such income. In filing a claim a taxpayer recomputes his or her tax based on a 60% exclusion of capital gains income with a maximum exclusion of $10,500. The difference between this recomputation of tax and their original tax payments determines the amount a taxpayer may claim as a refund. However, if the total number of claims exceeds eight million dollars each taxpayer's refund is prorated accordingly such that the total amount refunded under this program is eight million dollars.

For tax year 1987 111,000 households claimed $21,500,000 in capital gains refunds. However, since refund payments may not exceed eight million dollars, each claim was reduced to 37.1% of the amount claimed.

Table N presents the number of households and the amount of capital gains refunds received by size of refund. This data is compiled on a household basis as opposed to a returns basis, thus the number of households data and any distributional analysis is not comparable to other data in this report.

As indicated in Table N, over one-half of all capital gains refunds issued (62.25%) were for less than $50. In contrast, of the eight million dollars that was paid, over two-thirds of this amount (71.22%) went to refunds in excess of $100.

TABLE N
NUMBER AND AMOUNT OF 1987 CAPITAL GAIN REFUNDS
BY SIZE OF REFUND

Amount of Refund	Number of Refunds	Pct. Dist.	Amount Refunded	Pct. Dist.
$ 0.01 - $ 10.00	30,894*	27.74%	$ 131,111.86	1.64%
$ 10.00 - $ 25.00	21,159	18.99%	$ 349,236.28	4.37%
$ 25.00 - $ 50.00	17,289	15.52%	$ 624,544.03	7.82%
$ 50.00 - $ 75.00	10,338	9.28%	$ 636,272.67	7.96%
$ 75.00 - $100.00	6,441	5.78%	$ 558,281.79	6.99%
$100.00 - $200.00	12,464	11.19%	$1,764,750.75	22.09%
$200.00 - $300.00	6,359	5.71%	$1,601,963.50	20.05%
$300.00 AND OVER	6,452	5.79%	$2,324,097.49	29.08%
	111,396	100.00%	$7,990,258.37	100.00%

(*)Approximately 3,400 claims were for less than $1.00

STATISTICAL APPENDIX
GLOSSARY

Pay Returns - returns with tax greater than zero.

No Pay Returns - returns in which tax is zero.

Filing Status

Single - includes filing status 1 (single), 5 (unmarried head of household), and 6 (surviving spouse).

Married Joint - filing status 2 (one return filed by the married couple).

Married Separate - filing status 3 & 4 (married couple filing separately, either on a combined return or on separate returns). Returns are considered separately if filed on the same return form.

Adjusted Gross Income - from line 26 of Iowa 1040 or line 4 of 1040A.

Net Taxable Income - from line 45 Iowa 1040 or line 8 Iowa 1040A.

Tax Paid - from line 61 Iowa 1040 less any out of state credits or research/new jobs credits or line 14 Iowa 1040A. The amount of tax paid does not reflect any adjustments for capital gains refunds.

Additional Payments - money submitted with extensions or tax return.

Federal Tax

Payments - total amount of federal income tax paid during the tax year.

Refunds - total amount of federal income tax refunds received during the year.

Deduction - net amount of payments and refunds.

TABLE 1

TOTAL PAY AND NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	161,430	$ 280,195,592	$ 118,420,707	197,928	13,272	$ 102,200.42
$ 3,000 - $ 3,999	71,279	$ 249,378,048	$ 147,726,743	94,070	7,115	$ 224,190.47
$ 4,000 - $ 4,999	70,686	$ 317,863,716	$ 206,527,160	98,746	9,655	$ 931,566.17
$ 5,000 - $ 5,999	70,660	$ 388,326,236	$ 258,987,618	103,231	12,505	$ 2,429,638.36
$ 6,000 - $ 6,999	67,722	$ 439,760,468	$ 304,240,541	100,546	14,616	$ 4,258,778.37
$ 7,000 - $ 7,999	64,441	$ 483,072,089	$ 341,734,808	95,591	15,791	$ 5,975,559.57
$ 8,000 - $ 8,999	60,885	$ 517,219,798	$ 373,138,911	87,975	16,290	$ 7,874,832.49
$ 9,000 - $ 9,999	58,007	$ 550,840,041	$ 403,604,108	82,305	17,913	$ 9,910,049.88
$ 10,000 - $ 11,999	108,845	$ 1,195,174,911	$ 889,372,679	150,749	39,095	$ 24,788,079.95
$ 12,000 - $ 13,999	101,139	$ 1,313,042,409	$ 993,436,454	136,111	43,991	$ 32,219,425.82
$ 14,000 - $ 15,999	92,452	$ 1,385,297,168	$ 1,057,749,099	122,249	46,621	$ 38,621,137.74
$ 16,000 - $ 17,999	84,493	$ 1,434,987,883	$ 1,101,917,406	110,904	49,419	$ 43,908,467.90
$ 18,000 - $ 19,999	77,956	$ 1,479,787,197	$ 1,138,458,429	101,551	52,105	$ 48,333,811.86
$ 20,000 - $ 21,999	70,036	$ 1,469,345,619	$ 1,131,454,899	91,160	51,718	$ 50,661,525.96
$ 22,000 - $ 24,999	88,215	$ 2,068,224,949	$ 1,586,712,052	114,986	70,799	$ 74,491,339.50
$ 25,000 - $ 29,999	112,144	$ 3,068,852,022	$ 2,346,607,972	147,676	101,387	$ 117,377,223.27
$ 30,000 - $ 34,999	75,160	$ 2,428,187,666	$ 1,846,867,536	101,826	75,316	$ 97,611,859.28
$ 35,000 - $ 39,999	47,862	$ 1,785,398,836	$ 1,346,927,561	66,655	50,097	$ 73,873,499.26
$ 40,000 - $ 49,999	48,837	$ 2,161,616,590	$ 1,610,053,048	70,707	52,870	$ 91,765,094.54
$ 50,000 - $ 74,999	37,619	$ 2,232,632,262	$ 1,614,591,129	57,500	41,220	$ 97,211,231.38
$ 75,000 - $ 99,999	10,643	$ 908,918,473	$ 633,995,183	16,624	11,406	$ 41,000,726.12
$100,000 AND OVER	13,754	$ 4,068,519,462	$ 2,623,627,680	21,732	14,890	$ 127,806,369.17
NO AGI	21,261	$ 0	$ 429,236	39,421	12,681	$ 111,082.52
TOTALS	1,615,526	$ 30,226,641,435	$ 22,076,580,959	2,210,243	820,772	$ 991,487,690.00

TABLE 2

TOTAL PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	3,275	$ 8,393,092	$ 8,357,060	3,365	118	$ 102,200.42
$ 3,000 - $ 3,999	18,559	$ 67,903,747	$ 50,925,453	18,924	639	$ 224,190.47
$ 4,000 - $ 4,999	41,969	$ 189,461,610	$ 136,147,148	47,000	2,530	$ 931,566.17
$ 5,000 - $ 5,999	55,059	$ 302,732,560	$ 222,500,715	67,890	4,877	$ 2,429,638.36
$ 6,000 - $ 6,999	54,459	$ 353,779,645	$ 263,754,180	68,191	6,988	$ 4,258,778.37
$ 7,000 - $ 7,999	52,409	$ 392,758,697	$ 295,767,210	66,213	8,031	$ 5,975,559.57
$ 8,000 - $ 8,999	56,113	$ 477,231,091	$ 356,369,101	76,721	12,869	$ 7,874,832.49
$ 9,000 - $ 9,999	55,417	$ 526,307,005	$ 395,168,304	77,005	16,463	$ 9,910,049.88
$ 10,000 - $ 11,999	104,874	$ 1,151,770,545	$ 874,359,587	142,915	37,031	$ 24,788,079.95
$ 12,000 - $ 13,999	98,575	$ 1,279,941,833	$ 981,860,089	131,264	42,696	$ 32,219,425.82
$ 14,000 - $ 15,999	90,773	$ 1,360,191,722	$ 1,049,048,382	119,103	45,844	$ 38,621,137.74
$ 16,000 - $ 17,999	83,278	$ 1,414,396,426	$ 1,094,833,719	108,700	48,988	$ 43,908,467.90
$ 18,000 - $ 19,999	77,066	$ 1,462,928,049	$ 1,132,008,375	99,978	51,742	$ 48,333,811.86
$ 20,000 - $ 21,999	69,397	$ 1,455,958,100	$ 1,125,299,185	90,079	51,450	$ 50,661,525.96
$ 22,000 - $ 24,999	87,523	$ 2,052,047,675	$ 1,578,841,839	113,904	70,487	$ 74,491,339.50
$ 25,000 - $ 29,999	111,361	$ 3,047,425,042	$ 2,335,607,374	146,436	100,989	$ 117,377,223.27
$ 30,000 - $ 34,999	74,704	$ 2,413,429,678	$ 1,839,336,568	101,108	75,032	$ 97,611,859.28
$ 35,000 - $ 39,999	47,553	$ 1,773,814,843	$ 1,340,820,378	66,155	49,920	$ 73,873,499.26
$ 40,000 - $ 49,999	48,396	$ 2,141,946,763	$ 1,600,487,162	69,944	52,603	$ 91,765,094.54
$ 50,000 - $ 74,999	37,132	$ 2,203,263,464	$ 1,600,109,388	56,654	40,894	$ 97,211,231.38
$ 75,000 - $ 99,999	10,458	$ 893,106,128	$ 627,298,846	16,275	11,258	$ 41,000,726.12
$100,000 AND OVER	13,234	$ 3,785,862,868	$ 2,506,396,053	20,746	14,420	$ 127,806,369.17
[illegible] AGI	70	$ 0	$ 235,986	108	19	$ 111,082.52
TOTALS	1,291,654	$ 28,754,650,583	$ 21,415,532,702	1,708,678	745,888	$ 991,487,690.00

TABLE 3

TOTAL NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	158,155	$ 271,802,500	$ 110,063,647	194,563	13,154	$ .00
$ 3,000 - $ 3,999	52,720	$ 181,474,301	$ 96,801,290	75,146	6,476	$ .00
$ 4,000 - $ 4,999	28,717	$ 128,402,106	$ 70,380,012	51,746	7,125	$ .00
$ 5,000 - $ 5,999	15,601	$ 85,593,676	$ 36,486,903	35,341	7,628	$ .00
$ 6,000 - $ 6,999	13,263	$ 85,980,823	$ 40,486,361	32,355	7,628	$ .00
$ 7,000 - $ 7,999	12,032	$ 90,313,392	$ 45,967,598	29,378	7,760	$ .00
$ 8,000 - $ 8,999	4,772	$ 39,988,707	$ 16,769,810	11,254	3,421	$ .00
$ 9,000 - $ 9,999	2,590	$ 24,533,036	$ 8,435,804	5,300	1,450	$ .00
$ 10,000 - $ 11,999	3,971	$ 43,404,366	$ 15,013,092	7,834	2,064	$ .00
$ 12,000 - $ 13,999	2,564	$ 33,100,576	$ 11,576,365	4,847	1,295	$ .00
$ 14,000 - $ 15,999	1,679	$ 25,105,446	$ 8,700,717	3,146	777	$ .00
$ 16,000 - $ 17,999	1,215	$ 20,591,457	$ 7,083,687	2,204	431	$ .00
$ 18,000 - $ 19,999	890	$ 16,859,148	$ 6,450,054	1,573	363	$ .00
$ 20,000 - $ 21,999	639	$ 13,387,519	$ 6,155,114	1,081	268	$ .00
$ 22,000 - $ 24,999	692	$ 16,177,274	$ 7,870,213	1,082	312	$ .00
$ 25,000 - $ 29,999	783	$ 21,426,980	$ 11,000,598	1,240	398	$ .00
$ 30,000 - $ 34,999	456	$ 14,757,988	$ 7,530,968	718	284	$ .00
$ 35,000 - $ 39,999	309	$ 11,583,993	$ 6,107,183	500	177	$ .00
$ 40,000 - $ 49,999	441	$ 19,669,827	$ 9,565,886	763	267	$ .00
$ 50,000 - $ 74,999	487	$ 29,368,798	$ 14,481,741	846	326	$ .00
$ 75,000 - $ 99,999	185	$ 15,812,345	$ 6,696,337	349	148	$ .00
$100,000 AND OVER	520	$ 282,656,594	$ 117,231,627	986	470	$ .00
NO AGI	21,191	$ 0	$ 193,250	39,313	12,662	$ .00
TOTALS	323,872	$ 1,471,990,852	$ 661,048,257	501,565	74,884	$ .00

TABLE 4

TOTAL SINGLE PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	69	$ 113,538	$ 200,720	89	9	$ 22,508.98
$ 3,000 - $ 3,999	6,173	$ 23,397,453	$ 15,410,468	6,186	9	$ 37,067.23
$ 4,000 - $ 4,999	17,556	$ 78,809,238	$ 53,505,290	18,280	190	$ 335,870.77
$ 5,000 - $ 5,999	25,359	$ 139,282,091	$ 100,337,772	30,956	410	$ 1,053,083.44
$ 6,000 - $ 6,999	23,009	$ 149,285,323	$ 110,158,518	28,728	696	$ 1,780,548.03
$ 7,000 - $ 7,999	21,313	$ 159,700,178	$ 119,672,284	26,963	830	$ 2,464,371.54
$ 8,000 - $ 8,999	21,408	$ 181,972,993	$ 136,432,480	27,865	2,461	$ 3,160,933.20
$ 9,000 - $ 9,999	20,480	$ 194,440,453	$ 146,722,640	26,784	3,317	$ 3,810,461.17
$ 10,000 - $ 11,999	37,063	$ 406,743,645	$ 310,615,614	48,531	6,668	$ 9,031,011.32
$ 12,000 - $ 13,999	32,799	$ 425,614,588	$ 328,297,418	42,825	6,824	$ 10,979,527.35
$ 14,000 - $ 15,999	28,888	$ 432,576,558	$ 335,497,574	37,625	6,693	$ 12,547,903.44
$ 16,000 - $ 17,999	24,704	$ 419,271,605	$ 326,464,487	32,130	6,371	$ 13,280,833.22
$ 18,000 - $ 19,999	21,231	$ 402,819,775	$ 312,878,265	27,646	6,031	$ 13,512,464.49
$ 20,000 - $ 21,999	17,857	$ 374,408,172	$ 289,297,611	23,150	5,259	$ 13,138,788.11
$ 22,000 - $ 24,999	20,643	$ 483,357,427	$ 370,026,205	26,591	6,369	$ 17,531,381.32
$ 25,000 - $ 29,999	23,413	$ 639,378,427	$ 483,088,477	30,597	8,142	$ 24,230,862.91
$ 30,000 - $ 34,999	13,778	$ 444,854,468	$ 331,351,187	18,678	5,095	$ 17,470,731.42
$ 35,000 - $ 39,999	8,065	$ 300,608,762	$ 221,581,567	11,271	2,782	$ 12,093,576.80
$ 40,000 - $ 49,999	7,465	$ 329,603,979	$ 239,695,174	10,678	2,439	$ 13,550,315.72
$ 50,000 - $ 74,999	4,952	$ 292,946,076	$ 209,895,716	7,546	1,409	$ 12,681,236.51
$ 75,000 - $ 99,999	1,326	$ 113,162,482	$ 80,005,981	2,056	366	$ 5,274,000.98
$100,000 AND OVER	1,630	$ 541,832,857	$ 365,124,477	2,494	545	$ 17,302,984.47
NO AGI	21	$ 0	$ 66,555	25	2	$ 16,418.87
TOTALS	379,202	$ 6,534,180,088	$ 4,886,326,480	487,694	72,917	$ 205,306,881.29

TABLE 5

TOTAL SINGLE NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	102,443	$ 171,183,008	$ 54,670,631	113,502	5,897	$ .00
$ 3,000 - $ 3,999	29,805	$ 102,109,147	$ 57,257,770	35,790	2,608	$ .00
$ 4,000 - $ 4,999	14,736	$ 66,178,898	$ 41,051,189	21,838	2,812	$ .00
$ 5,000 - $ 5,999	4,884	$ 26,764,716	$ 9,578,706	9,082	2,946	$ .00
$ 6,000 - $ 6,999	3,849	$ 24,914,453	$ 9,686,143	7,262	2,900	$ .00
$ 7,000 - $ 7,999	3,395	$ 25,502,416	$ 10,804,698	6,486	2,928	$ .00
$ 8,000 - $ 8,999	1,632	$ 13,734,473	$ 4,674,144	3,092	1,185	$ .00
$ 9,000 - $ 9,999	1,056	$ 9,998,527	$ 2,933,814	1,997	490	$ .00
$ 10,000 - $ 11,999	1,891	$ 20,691,942	$ 6,251,246	3,569	942	$ .00
$ 12,000 - $ 13,999	1,203	$ 15,521,209	$ 4,146,912	2,260	553	$ .00
$ 14,000 - $ 15,999	724	$ 10,812,617	$ 2,371,944	1,358	261	$ .00
$ 16,000 - $ 17,999	504	$ 8,531,526	$ 1,688,911	928	94	$ .00
$ 18,000 - $ 19,999	340	$ 6,432,499	$ 1,418,958	612	61	$ .00
$ 20,000 - $ 21,999	172	$ 3,591,641	$ 1,076,178	294	34	$ .00
$ 22,000 - $ 24,999	137	$ 3,197,832	$ 844,178	224	23	$ .00
$ 25,000 - $ 29,999	145	$ 3,960,137	$ 1,231,427	230	40	$ .00
$ 30,000 - $ 34,999	74	$ 2,404,535	$ 598,049	119	15	$ .00
$ 35,000 - $ 39,999	58	$ 2,184,763	$ 647,468	86	5	$ .00
$ 40,000 - $ 49,999	63	$ 2,773,008	$ 632,549	96	15	$ .00
$ 50,000 - $ 74,999	71	$ 4,244,134	$ 1,127,000	115	6	$ .00
$ 75,000 - $ 99,999	25	$ 2,072,167	$ 361,146	39	13	$ .00
$100,000 AND OVER	56	$ 28,429,585	$ 15,555,148	80	16	$ .00
NO AGI	7,830	$ 0	$ 31,526	9,822	1,050	$ .00
TOTALS	175,093	$ 555,233,233	$ 228,639,735	218,881	24,894	$ .00

TABLE 6

TOTAL MARRIED JOINT PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	25	$ 46,156	$ 46,806	66	10	$ 37,189.77
$ 3,000 - $ 3,999	15	$ 52,641	$ 38,420	42	11	$ 5,356.53
$ 4,000 - $ 4,999	18	$ 80,977	$ 39,468	46	20	$ 5,095.40
$ 5,000 - $ 5,999	71	$ 396,172	$ 212,778	169	24	$ 23,502.32
$ 6,000 - $ 6,999	520	$ 3,438,375	$ 1,950,184	1,097	182	$ 16,662.96
$ 7,000 - $ 7,999	767	$ 5,682,089	$ 3,327,070	1,830	298	$ 23,897.21
$ 8,000 - $ 8,999	4,918	$ 42,183,523	$ 26,172,674	12,781	2,744	$ 214,380.30
$ 9,000 - $ 9,999	6,083	$ 57,770,949	$ 37,180,054	15,799	4,348	$ 638,966.94
$ 10,000 - $ 11,999	11,943	$ 131,305,032	$ 87,917,180	29,435	10,138	$ 1,956,737.02
$ 12,000 - $ 13,999	11,573	$ 150,405,598	$ 105,062,815	27,159	11,824	$ 2,912,155.44
$ 14,000 - $ 15,999	11,257	$ 168,770,821	$ 121,086,388	25,625	12,439	$ 3,966,994.42
$ 16,000 - $ 17,999	11,185	$ 190,126,826	$ 139,426,028	24,902	13,304	$ 5,147,953.03
$ 18,000 - $ 19,999	11,029	$ 209,625,832	$ 155,862,695	24,080	14,042	$ 6,233,700.73
$ 20,000 - $ 21,999	10,923	$ 229,389,042	$ 173,058,282	23,410	14,715	$ 7,364,551.75
$ 22,000 - $ 24,999	14,972	$ 351,590,433	$ 267,171,853	31,808	20,294	$ 12,057,870.32
$ 25,000 - $ 29,999	21,659	$ 594,398,285	$ 455,598,311	45,322	30,425	$ 21,986,096.34
$ 30,000 - $ 34,999	17,301	$ 559,980,636	$ 430,758,412	35,877	25,098	$ 21,982,331.56
$ 35,000 - $ 39,999	12,381	$ 462,142,422	$ 353,152,212	25,740	18,232	$ 18,511,503.56
$ 40,000 - $ 49,999	14,436	$ 640,565,903	$ 482,403,[illegible]	30,239	21,702	$ 25,860,168.12
$ 50,000 - $ 74,999	12,655	$ 752,001,538	$ 544,855,175	26,998	18,924	$ 29,370,625.81
$ 75,000 - $ 99,999	3,556	$ 303,760,218	$ 210,020,571	7,752	5,101	$ 11,257,897.59
$100,000 AND OVER	4,450	$ 1,500,889,848	$ 967,492,458	9,837	6,294	$ 29,995,794.42
NO AGI	26	$ 0	$ 54,791	59	12	$ 90,781.74
TOTALS	181,763	$ 6,354,603,316	$ 4,562,888,135	400,073	230,181	$ 99,660,213.28

TABLE 7

TOTAL MARRIED JOINT NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	9,973	$ 16,741,662	$ 505,945	27,868	5,579	$ .00
$ 3,000 - $ 3,999	5,016	$ 17,633,482	$ 2,647,932	14,298	2,791	$ .00
$ 4,000 - $ 4,999	5,866	$ 26,466,860	$ 8,373,892	16,974	3,018	$ .00
$ 5,000 - $ 5,999	7,238	$ 39,885,167	$ 16,975,456	21,091	3,673	$ .00
$ 6,000 - $ 6,999	7,678	$ 49,890,407	$ 25,117,721	22,728	4,084	$ .00
$ 7,000 - $ 7,999	7,342	$ 55,100,634	$ 29,987,224	21,221	4,251	$ .00
$ 8,000 - $ 8,999	2,326	$ 19,362,997	$ 8,632,172	7,125	1,902	$ .00
$ 9,000 - $ 9,999	855	$ 8,100,394	$ 2,011,913	2,494	645	$ .00
$ 10,000 - $ 11,999	1,046	$ 11,389,717	$ 2,275,335	3,041	739	$ .00
$ 12,000 - $ 13,999	597	$ 7,699,902	$ 1,435,689	1,716	490	$ .00
$ 14,000 - $ 15,999	401	$ 5,991,073	$ 1,030,513	1,181	299	$ .00
$ 16,000 - $ 17,999	273	$ 4,626,846	$ 606,599	791	179	$ .00
$ 18,000 - $ 19,999	218	$ 4,128,359	$ 863,959	606	167	$ .00
$ 20,000 - $ 21,999	169	$ 3,541,825	$ 729,150	465	123	$ .00
$ 22,000 - $ 24,999	174	$ 4,059,829	$ 959,551	453	140	$ .00
$ 25,000 - $ 29,999	216	$ 5,933,432	$ 1,947,582	557	208	$ .00
$ 30,000 - $ 34,999	149	$ 4,834,359	$ 2,029,931	342	166	$ .00
$ 35,000 - $ 39,999	116	$ 4,361,118	$ 1,906,238	272	112	$ .00
$ 40,000 - $ 49,999	184	$ 8,259,084	$ 3,457,217	446	180	$ .00
$ 50,000 - $ 74,999	217	$ 13,183,065	$ 5,897,030	502	215	$ .00
$ 75,000 - $ 99,999	107	$ 9,186,528	$ 3,751,898	250	100	$ .00
$100,000 AND OVER	306	$ 205,452,846	$ 71,094,490	712	355	$ .00
NO AGI	11,809	$ 0	$ 30,105	27,663	11,262	$ .00
TOTALS	62,276	$ 525,829,586	$ 192,267,548	172,796	40,678	$ .00

TABLE 8

TOTAL MARRIED SEPARATE PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	3,181	$ 8,233,398	$ 8,109,534	3,210	99	$ 42,501.67
$ 3,000 - $ 3,999	12,371	$ 44,453,653	$ 35,476,565	12,696	619	$ 181,766.71
$ 4,000 - $ 4,999	24,395	$ 110,571,395	$ 82,602,390	28,674	2,320	$ 590,600.00
$ 5,000 - $ 5,999	29,629	$ 163,054,297	$ 121,950,165	36,765	4,443	$ 1,353,052.60
$ 6,000 - $ 6,999	30,930	$ 201,055,947	$ 151,645,478	38,366	6,110	$ 2,461,567.38
$ 7,000 - $ 7,999	30,329	$ 227,376,430	$ 172,767,856	37,420	6,903	$ 3,487,290.82
$ 8,000 - $ 8,999	29,787	$ 253,074,575	$ 193,763,947	36,075	7,664	$ 4,499,518.99
$ 9,000 - $ 9,999	28,854	$ 274,095,603	$ 211,265,610	34,422	8,798	$ 5,460,621.77
$ 10,000 - $ 11,999	55,868	$ 613,721,868	$ 475,826,793	64,949	20,225	$ 13,800,331.61
$ 12,000 - $ 13,999	54,203	$ 703,921,647	$ 548,499,856	61,280	24,048	$ 18,327,743.03
$ 14,000 - $ 15,999	50,628	$ 758,844,34[illegible]	$ 592,464,420	55,853	26,712	$ 22,106,239.88
$ 16,000 - $ 17,999	47,389	$ 804,997,995	$ 628,943,204	51,668	29,313	$ 25,479,681.65
$ 18,000 - $ 19,999	44,806	$ 850,482,442	$ 663,267,415	48,252	31,669	$ 28,587,646.64
$ 20,000 - $ 21,999	40,617	$ 852,160,886	$ 662,943,892	43,519	31,476	$ 30,158,186.10
$ 22,000 - $ 24,999	51,908	$ 1,217,099,815	$ 941,643,781	55,505	43,824	$ 44,902,087.86
$ 25,000 - $ 29,999	66,289	$ 1,813,648,330	$ 1,396,920,586	70,517	62,422	$ 71,160,264.02
$ 30,000 - $ 34,999	43,625	$ 1,408,594,574	$ 1,077,226,969	46,553	44,839	$ 58,158,796.30
$ 35,000 - $ 39,999	27,107	$ 1,011,063,659	$ 766,086,599	29,144	28,906	$ 43,268,418.90
$ 40,000 - $ 49,999	26,495	$ 1,171,776,881	$ 878,388,478	29,027	28,462	$ 52,354,610.70
$ 50,000 - $ 74,999	19,525	$ 1,158,315,850	$ 845,358,497	22,110	20,561	$ 55,159,369.06
$ 75,000 - $ 99,999	5,576	$ 476,183,428	$ 337,272,294	6,467	5,791	$ 24,468,827.55
$100,000 AND OVER	7,154	$ 1,743,140,163	$ 1,173,779,118	8,415	7,581	$ 80,507,590.28
NO AGI	23	$ 0	$ 114,640	24	5	$ 3,881.91
TOTALS	730,689	$ 15,865,867,179	$ 11,966,318,087	820,911	442,790	$ 586,520,595.43

TABLE 9

TOTAL MARRIED SEPARATE NO-PAY RETURNS

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 2,999	45,739	$ 83,877,830	$ 54,887,071	53,193	1,678	$ .00
$ 3,000 - $ 3,999	17,899	$ 61,731,672	$ 36,895,588	25,058	1,077	$ .00
$ 4,000 - $ 4,999	8,115	$ 35,756,348	$ 20,954,931	12,934	1,295	$ .00
$ 5,000 - $ 5,999	3,479	$ 18,943,793	$ 9,932,741	5,168	1,009	$ .00
$ 6,000 - $ 6,999	1,736	$ 11,175,963	$ 5,682,497	2,365	644	$ .00
$ 7,000 - $ 7,999	1,295	$ 9,710,342	$ 5,175,676	1,671	581	$ .00
$ 8,000 - $ 8,999	814	$ 6,891,237	$ 3,463,494	1,037	334	$ .00
$ 9,000 - $ 9,999	679	$ 6,434,115	$ 3,490,077	809	315	$ .00
$ 10,000 - $ 11,999	1,034	$ 11,322,707	$ 6,486,511	1,224	383	$ .00
$ 12,000 - $ 13,999	764	$ 9,879,465	$ 5,993,764	871	252	$ .00
$ 14,000 - $ 15,999	554	$ 8,301,756	$ 5,298,260	607	217	$ .00
$ 16,000 - $ 17,999	438	$ 7,433,085	$ 4,788,177	485	158	$ .00
$ 18,000 - $ 19,999	332	$ 6,298,290	$ 4,167,137	355	135	$ .00
$ 20,000 - $ 21,999	298	$ 6,254,053	$ 4,349,786	322	111	$ .00
$ 22,000 - $ 24,999	381	$ 8,919,613	$ 6,066,484	405	149	$ .00
$ 25,000 - $ 29,999	422	$ 11,533,411	$ 7,821,589	453	150	$ .00
$ 30,000 - $ 34,999	233	$ 7,519,094	$ 4,902,988	257	103	$ .00
$ 35,000 - $ 39,999	135	$ 5,038,112	$ 3,553,477	142	60	$ .00
$ 40,000 - $ 49,999	194	$ 8,637,735	$ 5,476,120	221	72	$ .00
$ 50,000 - $ 74,999	199	$ 11,941,599	$ 7,457,711	229	105	$ .00
$ 75,000 - $ 99,999	53	$ 4,553,650	$ 2,583,293	60	35	$ .00
$100,000 AND OVER	158	$ 48,774,163	$ 30,581,983	194	99	$ .00
NO AGI	1,552	$ 0	$ 131,619	1,828	350	$ .00
TOTALS	86,503	$ 390,928,033	$ 240,140,974	109,888	9,312	$ .00

TABLE 10

TOTAL PAY AND NO-PAY RETURNS BY SD-COUNTY-NBR

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
ADAIR	4,503	$ 61,460,814	$ 47,062,998	6,759	2,107	$ 2,121,168.42
ADAMS	2,670	$ 34,512,841	$ 26,620,882	4,086	1,241	$ 1,170,625.29
ALLAMAKEE	7,985	$ 106,919,177	$ 82,052,980	10,955	4,238	$ 3,478,080.85
APPANOOSE	6,533	$ 88,107,972	$ 65,907,816	9,802	3,362	$ 2,876,951.56
AUDUBON	4,167	$ 55,608,506	$ 42,833,776	6,113	1,946	$ 1,936,051.85
BENTON	12,326	$ 192,362,772	$ 147,175,803	16,968	6,242	$ 6,971,685.43
BLACK HAWK	62,618	$ 1,152,570,626	$ 846,299,680	85,359	31,834	$ 42,891,171.67
BOONE	14,068	$ 227,216,915	$ 169,305,616	19,257	6,568	$ 8,055,095.79
BREMER	13,252	$ 217,558,294	$ 163,089,265	18,273	7,151	$ 7,847,157.74
BUCHANAN	10,307	$ 162,345,413	$ 123,543,039	14,589	6,447	$ 5,951,575.43
BUENA VISTA	11,094	$ 172,143,900	$ 128,077,349	15,806	5,520	$ 6,043,324.98
BUTLER	8,680	$ 121,498,124	$ 92,646,787	12,529	4,541	$ 4,191,327.16
CALHOUN	6,852	$ 96,806,570	$ 72,906,759	10,134	3,404	$ 3,359,538.70
CARROLL	12,733	$ 195,941,380	$ 146,588,661	17,189	7,395	$ 6,935,420.43
CASS	9,010	$ 136,195,121	$ 103,256,357	12,980	4,467	$ 4,808,584.16
CEDAR	9,997	$ 157,724,695	$ 119,819,393	13,811	4,942	$ 5,641,763.44
CERRO GORDO	27,134	$ 452,420,637	$ 333,220,512	36,879	12,680	$ 16,017,008.04
CHEROKEE	8,144	$ 122,810,294	$ 93,641,629	11,555	4,231	$ 4,427,916.93
CHICKASAW	7,633	$ 109,272,207	$ 83,626,937	10,600	4,228	$ 3,798,946.06
CLARKE	4,613	$ 61,917,503	$ 47,207,422	6,598	2,331	$ 2,074,651.27
CLAY	10,073	$ 162,511,356	$ 120,966,470	13,842	5,068	$ 5,907,074.40
CLAYTON	10,357	$ 141,451,627	$ 108,711,803	14,539	5,676	$ 4,740,276.78
CLINTON	28,044	$ 470,479,196	$ 353,287,583	38,856	14,709	$ 17,048,087.07
CRAWFORD	9,801	$ 142,309,029	$ 108,073,870	13,627	5,492	$ 4,963,510.59
DALLAS	17,735	$ 307,548,320	$ 226,692,127	23,725	9,265	$ 11,061,262.29
DAVIS	4,058	$ 54,867,552	$ 41,585,801	6,038	2,379	$ 1,860,772.89
DECATUR	3,788	$ 47,948,872	$ 36,180,950	5,541	2,048	$ 1,505,278.30
DELAWARE	9,429	$ 142,291,071	$ 109,608,607	12,910	5,762	$ 5,208,688.35
DES MOINES	24,223	$ 424,979,939	$ 316,528,035	33,121	11,968	$ 15,676,561.55
DICKINSON	8,894	$ 143,719,725	$ 104,421,179	12,589	3,885	$ 4,964,954.79
DUBUQUE	49,437	$ 861,765,857	$ 635,589,464	64,595	27,923	$ 31,715,354.50
EMMET	6,388	$ 93,098,160	$ 70,077,864	8,947	3,278	$ 3,195,227.71
FAYETTE	11,830	$ 165,804,527	$ 126,290,030	16,715	6,390	$ 5,687,698.92
FLOYD	9,925	$ 149,026,802	$ 111,652,813	13,928	4,943	$ 5,222,281.61
FRANKLIN	6,443	$ 101,060,035	$ 76,464,844	9,290	3,164	$ 3,745,492.48
FREMONT	4,399	$ 67,169,254	$ 50,653,309	6,465	2,256	$ 2,249,069.41
GREENE	6,035	$ 89,449,444	$ 67,378,612	8,703	2,875	$ 3,117,936.69
GRUNDY	7,340	$ 116,153,555	$ 87,611,563	10,393	3,494	$ 4,255,760.95
GUTHRIE	6,613	$ 91,977,351	$ 69,348,000	9,676	3,194	$ 3,111,645.24
HAMILTON	9,864	$ 163,917,020	$ 122,179,951	13,763	4,612	$ 6,170,242.37
HANCOCK	7,213	$ 107,427,108	$ 81,694,426	10,172	3,817	$ 3,824,650.41
HARDIN	11,689	$ 175,992,235	$ 131,998,329	16,690	5,400	$ 6,204,826.24
HARRISON	7,871	$ 118,881,945	$ 89,859,377	11,295	4,192	$ 3,655,721.16
HENRY	10,608	$ 166,363,866	$ 124,782,144	14,710	5,365	$ 5,803,480.41
HOWARD	5,787	$ 77,310,461	$ 59,356,317	8,413	3,050	$ 2,605,213.76
HUMBOLDT	6,241	$ 98,709,327	$ 74,582,494	9,115	3,104	$ 3,579,063.57
IDA	4,748	$ 75,148,330	$ 57,014,263	6,961	2,539	$ 2,829,160.17
IOWA	9,228	$ 146,978,845	$ 112,227,417	12,607	4,105	$ 5,530,506.34
JACKSON	11,187	$ 160,273,875	$ 121,832,910	15,558	6,181	$ 5,602,862.00
JASPER	20,722	$ 365,947,129	$ 273,974,216	28,211	9,905	$ 13,655,519.80
JEFFERSON	8,133	$ 145,156,737	$ 103,740,468	11,420	3,868	$ 5,210,817.91

TABLE 10 (CONT'D)

TOTAL PAY AND NO-PAY RETURNS BY SD-COUNTY-NBR

COUNTY	NO. OF RETURNS	ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
JOHNSON	47,093	$ 921,767,577	$ 671,744,367	59,040	20,079	$ 34,032,534.19
JONES	10,249	$ 154,427,670	$ 116,925,967	14,330	5,415	$ 5,488,318.44
KEOKUK	6,775	$ 93,834,582	$ 71,927,293	9,986	3,320	$ 3,251,227.80
KOSSUTH	11,267	$ 163,253,776	$ 123,257,556	15,651	5,932	$ 5,677,697.87
LEE	20,488	$ 340,508,814	$ 253,007,719	28,666	10,526	$ 12,041,066.93
LINN	97,587	$ 1,943,985,511	$ 1,420,419,508	127,234	47,232	$ 73,706,570.53
LOUISA	6,097	$ 97,820,579	$ 74,084,179	8,557	3,258	$ 3,545,841.22
LUCAS	4,967	$ 75,981,277	$ 56,621,651	7,275	2,378	$ 2,757,463.04
LYON	6,580	$ 91,693,784	$ 70,574,328	9,308	3,956	$ 3,144,729.94
MADISON	6,955	$ 103,044,239	$ 77,380,528	9,767	3,716	$ 3,519,585.10
MAHASKA	11,373	$ 172,333,226	$ 129,171,011	15,986	5,682	$ 6,063,916.66
MARION	16,616	$ 280,542,448	$ 209,185,229	22,491	8,565	$ 10,053,803.77
MARSHALL	22,090	$ 391,245,190	$ 290,181,837	29,974	10,961	$ 14,599,358.24
MILLS	6,612	$ 109,457,192	$ 82,400,420	9,081	3,669	$ 3,354,518.56
MITCHELL	6,365	$ 94,980,599	$ 72,901,307	9,108	3,171	$ 3,384,029.96
MONONA	5,394	$ 77,551,934	$ 58,849,817	8,206	2,649	$ 2,736,333.54
MONROE	4,049	$ 56,476,930	$ 42,145,412	5,959	2,118	$ 1,889,767.72
MONTGOMERY	6,919	$ 107,107,070	$ 80,859,422	10,054	3,312	$ 3,777,063.07
MUSCATINE	22,317	$ 415,142,162	$ 306,291,187	29,870	11,997	$ 15,562,346.44
OBRIEN	9,291	$ 137,009,177	$ 103,812,957	13,181	4,761	$ 4,815,378.46
OSCEOLA	4,036	$ 56,860,962	$ 43,256,748	5,752	2,065	$ 1,821,717.03
PAGE	9,206	$ 143,057,464	$ 106,965,764	13,342	4,460	$ 5,020,186.26
PALO ALTO	6,012	$ 85,575,199	$ 65,026,182	8,672	3,140	$ 3,002,623.92
PLYMOUTH	13,181	$ 218,426,111	$ 163,776,013	18,361	7,546	$ 8,188,998.49
POCAHONTAS	5,595	$ 83,093,638	$ 62,942,144	8,347	2,834	$ 2,974,313.10
POLK	187,208	$ 3,906,708,032	$ 2,806,410,198	240,280	85,608	$ 150,297,115.25
POTTAWATTAMIE	44,013	$ 738,938,014	$ 538,052,049	59,146	22,555	$ 18,743,696.09
POWESHIEK	10,904	$ 176,516,085	$ 132,869,846	14,876	5,012	$ 6,369,228.96
RINGGOLD	2,788	$ 34,299,161	$ 26,062,950	4,319	1,352	$ 1,083,388.64
SAC	6,860	$ 96,628,590	$ 73,034,457	10,201	3,514	$ 3,378,512.09
SCOTT	81,811	$ 1,662,789,744	$ 1,213,855,163	109,036	43,123	$ 63,020,472.17
SHELBY	7,976	$ 116,370,393	$ 87,938,948	11,286	4,112	$ 3,941,203.78
SIOUX	15,742	$ 236,766,935	$ 176,621,790	21,604	9,829	$ 8,239,102.92
STORY	35,705	$ 656,275,134	$ 481,392,092	46,556	16,016	$ 24,050,967.02
TAMA	10,060	$ 146,950,894	$ 111,542,716	14,480	4,962	$ 5,173,776.15
TAYLOR	3,806	$ 46,317,826	$ 35,523,432	5,872	1,900	$ 1,461,020.42
UNION	6,985	$ 101,078,244	$ 75,931,205	9,921	3,546	$ 3,415,658.72
VAN BUREN	4,083	$ 52,077,959	$ 39,802,278	6,062	2,092	$ 1,681,617.77
WAPELLO	18,009	$ 290,174,537	$ 215,039,205	26,087	8,875	$ 10,242,576.54
WARREN	19,639	$ 342,746,079	$ 254,630,574	25,291	10,726	$ 12,385,128.83
WASHINGTON	11,655	$ 178,077,882	$ 133,035,456	16,136	5,713	$ 6,236,936.01
WAYNE	3,680	$ 47,216,086	$ 35,855,144	5,798	1,682	$ 1,548,987.64
WEBSTER	22,340	$ 357,599,167	$ 263,550,242	31,031	10,758	$ 12,590,853.66
WINNEBAGO	7,504	$ 118,409,248	$ 88,805,230	10,420	3,777	$ 4,140,238.95
WINNESHIEK	10,848	$ 161,813,527	$ 123,621,962	14,668	5,823	$ 5,763,868.18
WOODBURY	50,735	$ 893,953,204	$ 648,747,248	68,584	27,899	$ 31,347,406.93
WORTH	4,633	$ 67,014,395	$ 51,331,474	6,603	2,119	$ 2,296,923.92
WRIGHT	8,457	$ 130,301,222	$ 97,360,446	12,309	3,929	$ 4,610,555.34
NON-RESIDENT	80,549	$ 3,751,329,655	$ 2,502,609,411	118,822	48,236	$ 34,552,019.88
TOTALS	1,615,526	$ 30,226,641,435	$ 22,076,580,959	2,210,243	820,772	$ 991,487,690.00

TABLE 11

TOTAL PAY AND NO-PAY RETURNS BY TYPE OF PAYMENT

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL WITHHOLDING	ESTIMATED PAYMENTS	OUT OF STATE CREDIT	MOTOR FUEL CREDIT	ADDITIONAL PAYMENTS	REFUNDS
$ 1 - $ 2,999	161,430	$ 2,469,680.13	$ 838,715.23	$ 211.31	$ 318,027.39	$ 77,219.54	$ 3,601,441.87
$ 3,000 - $ 3,999	71,279	$ 2,197,956.39	$ 616,898.21	$ 1,362.61	$ 181,365.00	$ 109,204.50	$ 2,881,233.63
$ 4,000 - $ 4,999	70,686	$ 2,921,045.67	$ 758,219.92	$ 8,658.37	$ 189,742.16	$ 343,946.60	$ 3,281,388.18
$ 5,000 - $ 5,999	70,660	$ 3,858,846.52	$ 1,042,490.96	$ 23,488.05	$ 202,831.63	$ 902,028.31	$ 3,576,559.06
$ 6,000 - $ 6,999	67,722	$ 4,814,638.09	$ 1,405,258.80	$ 42,387.38	$ 216,730.28	$ 1,506,594.05	$ 3,684,442.85
$ 7,000 - $ 7,999	64,441	$ 5,945,967.16	$ 1,758,949.32	$ 67,666.88	$ 214,162.04	$ 1,949,674.82	$ 3,893,193.77
$ 8,000 - $ 8,999	60,885	$ 7,119,006.51	$ 2,041,145.98	$ 94,230.19	$ 211,982.48	$ 2,345,398.39	$ 3,842,700.87
$ 9,000 - $ 9,999	58,007	$ 8,432,532.40	$ 2,283,254.50	$ 136,315.38	$ 215,274.85	$ 2,726,909.52	$ 3,747,921.39
$ 10,000 - $ 11,999	108,845	$ 21,234,399.13	$ 5,147,085.17	$ 389,901.44	$ 416,925.40	$ 6,092,915.77	$ 8,103,245.52
$ 12,000 - $ 13,999	101,139	$ 27,557,571.76	$ 5,675,283.93	$ 548,783.74	$ 435,865.17	$ 7,043,871.84	$ 8,493,166.88
$ 14,000 - $ 15,999	92,452	$ 33,184,495.08	$ 5,777,729.43	$ 637,639.59	$ 417,787.06	$ 7,580,469.78	$ 8,339,343.61
$ 16,000 - $ 17,999	84,493	$ 38,031,069.69	$ 5,743,362.00	$ 700,072.64	$ 371,251.60	$ 7,959,436.86	$ 8,196,652.25
$ 18,000 - $ 19,999	77,956	$ 42,872,425.35	$ 5,753,289.43	$ 694,910.74	$ 352,819.23	$ 7,839,837.85	$ 8,484,560.00
$ 20,000 - $ 21,999	70,036	$ 45,146,542.84	$ 5,367,709.72	$ 713,828.88	$ 332,246.40	$ 7,921,518.09	$ 8,106,491.09
$ 22,000 - $ 24,999	88,215	$ 67,388,377.72	$ 7,425,059.13	$ 1,157,797.62	$ 459,636.60	$ 11,086,582.08	$ 11,868,316.03
$ 25,000 - $ 29,999	112,144	$106,557,841.52	$ 11,499,639.81	$ 1,856,828.76	$ 616,216.84	$ 17,017,781.22	$ 18,314,256.12
$ 30,000 - $ 34,999	75,160	$ 87,491,967.05	$ 10,450,349.40	$ 1,529,428.15	$ 439,623.02	$ 14,640,357.35	$ 15,410,437.54
$ 35,000 - $ 39,999	47,862	$ 64,584,493.91	$ 9,188,104.47	$ 1,090,415.95	$ 323,811.80	$ 12,265,800.45	$ 12,488,711.37
$ 40,000 - $ 49,999	48,837	$ 74,611,203.03	$ 14,311,194.25	$ 1,449,795.79	$ 401,178.55	$ 18,642,754.44	$ 16,201,235.73
$ 50,000 - $ 74,999	37,619	$ 67,595,419.88	$ 22,739,342.24	$ 1,158,172.81	$ 341,236.60	$ 24,434,749.57	$ 17,899,516.91
$ 75,000 - $ 99,999	10,643	$ 23,885,644.46	$ 13,740,072.80	$ 451,220.99	$ 102,722.00	$ 11,206,620.48	$ 7,934,333.62
$100,000 AND OVER	13,754	$ 67,344,567.84	$ 65,423,031.18	$ 2,433,967.21	$ 88,409.00	$ 26,883,753.89	$ 31,933,392.74
NO AGI	21,261	$ 2,286,328.19	$ 632,686.34	$ 40.00	$ 940,423.96	$ 82,321.69	$ 3,830,677.66
TOTALS	1,615,526	$807,532,020.32	$199,618,872.22	$ 15,187,124.98	$ 7,790,269.06	$190,659,747.09	$214,113,218.69

TABLE 12

TOTAL RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	35,127	$ 60,568,881	$ 2,743,618	$ 20,860,308	$ 46,835,564	$ 36,780.57
$ 3,000 - $ 3,999	15,301	$ 53,633,225	$ 2,061,122	$ 18,030,835	$ 38,220,848	$ 155,593.50
$ 4,000 - $ 4,999	16,597	$ 74,795,919	$ 2,556,862	$ 24,052,962	$ 51,401,156	$ 356,672.46
$ 5,000 - $ 5,999	20,163	$ 110,881,665	$ 4,268,031	$ 41,063,298	$ 71,895,486	$ 736,983.45
$ 6,000 - $ 6,999	20,078	$ 130,457,205	$ 5,919,345	$ 43,974,568	$ 86,078,313	$ 1,250,845.34
$ 7,000 - $ 7,999	20,173	$ 151,345,519	$ 7,997,907	$ 48,646,754	$ 99,649,911	$ 1,778,941.41
$ 8,000 - $ 8,999	19,800	$ 168,251,364	$ 9,580,769	$ 51,482,789	$ 111,446,516	$ 2,341,184.39
$ 9,000 - $ 9,999	19,024	$ 180,741,480	$ 11,620,778	$ 52,501,985	$ 121,306,183	$ 2,889,008.58
$ 10,000 - $ 11,999	37,387	$ 410,830,787	$ 29,801,453	$ 106,429,914	$ 280,587,172	$ 7,584,999.20
$ 12,000 - $ 13,999	37,447	$ 486,491,583	$ 38,979,806	$ 111,026,325	$ 340,225,243	$ 10,618,433.70
$ 14,000 - $ 15,999	37,105	$ 556,617,239	$ 48,685,384	$ 114,810,140	$ 395,724,908	$ 13,889,974.43
$ 16,000 - $ 17,999	36,644	$ 622,820,210	$ 56,537,255	$ 120,080,249	$ 447,900,176	$ 17,231,401.60
$ 18,000 - $ 19,999	36,466	$ 692,707,431	$ 66,178,641	$ 125,357,388	$ 502,652,554	$ 20,637,379.60
$ 20,000 - $ 21,999	35,385	$ 742,780,684	$ 73,887,310	$ 127,403,982	$ 542,407,852	$ 23,605,223.11
$ 22,000 - $ 24,999	48,911	$ 1,148,171,066	$ 119,892,677	$ 189,034,777	$ 840,186,496	$ 38,488,099.50
$ 25,000 - $ 29,999	69,764	$ 1,912,112,033	$ 209,750,350	$ 297,741,544	$ 1,406,808,596	$ 69,113,254.28
$ 30,000 - $ 34,999	50,789	$ 1,642,568,524	$ 190,066,450	$ 245,666,514	$ 1,207,806,039	$ 62,824,159.76
$ 35,000 - $ 39,999	34,678	$ 1,294,310,390	$ 158,353,916	$ 190,416,585	$ 946,518,307	$ 51,078,885.34
$ 40,000 - $ 49,999	37,596	$ 1,665,715,427	$ 218,001,951	$ 245,758,928	$ 1,203,973,339	$ 67,365,871.45
$ 50,000 - $ 74,999	31,060	$ 1,848,099,473	$ 278,170,793	$ 273,318,454	$ 1,300,202,851	$ 76,548,691.45
$ 75,000 - $ 99,999	9,243	$ 789,921,577	$ 143,139,863	$ 112,619,648	$ 536,864,887	$ 34,063,123.78
$100,000 AND OVER	12,873	$ 3,869,320,659	$ 952,596,077	$ 504,695,936	$ 2,465,646,501	$119,867,407.54
NO AGI	2,667	$ 0	$ 4,420,408	$ 19,634,335	$ 215,863	$ 76,625.37
TOTALS	684,278	$ 18,613,142,341	$ 2,635,210,766	$ 3,084,608,218	$ 13,044,560,761	$622,539,539.81

TABLE 13

TOTAL PAY RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	2,914	$ 7,630,270	$ 1,065,917-	$ 1,063,337	$ 7,642,219	$ 36,780.57
$ 3,000 - $ 3,999	8,891	$ 31,438,569	$ 79,169-	$ 5,327,297	$ 26,475,644	$ 155,593.50
$ 4,000 - $ 4,999	11,422	$ 51,613,238	$ 1,055,243	$ 9,558,184	$ 41,002,487	$ 356,672.46
$ 5,000 - $ 5,999	15,128	$ 83,360,253	$ 2,724,766	$ 18,544,953	$ 62,483,630	$ 736,983.45
$ 6,000 - $ 6,999	16,624	$ 108,109,365	$ 4,561,406	$ 24,455,124	$ 79,130,382	$ 1,250,845.34
$ 7,000 - $ 7,999	16,927	$ 126,952,184	$ 6,395,278	$ 28,456,022	$ 92,119,109	$ 1,778,941.41
$ 8,000 - $ 8,999	17,355	$ 147,562,099	$ 8,179,764	$ 33,076,066	$ 106,313,881	$ 2,341,184.39
$ 9,000 - $ 9,999	17,263	$ 164,061,355	$ 10,254,973	$ 36,138,299	$ 117,677,187	$ 2,889,008.58
$ 10,000 - $ 11,999	34,688	$ 381,337,398	$ 27,088,671	$ 79,648,139	$ 274,605,991	$ 7,584,999.20
$ 12,000 - $ 13,999	35,627	$ 462,967,281	$ 36,478,752	$ 91,395,643	$ 335,111,507	$ 10,618,433.70
$ 14,000 - $ 15,999	35,834	$ 537,608,116	$ 46,200,846	$ 100,183,292	$ 391,223,952	$ 13,889,974.43
$ 16,000 - $ 17,999	35,703	$ 606,870,814	$ 54,488,169	$ 108,254,589	$ 444,188,625	$ 17,231,401.60
$ 18,000 - $ 19,999	35,795	$ 679,984,788	$ 64,353,249	$ 116,614,668	$ 499,016,871	$ 20,637,379.60
$ 20,000 - $ 21,999	34,935	$ 733,356,923	$ 72,187,828	$ 122,155,394	$ 539,016,986	$ 23,605,223.11
$ 22,000 - $ 24,999	48,393	$ 1,136,067,784	$ 117,302,523	$ 183,518,396	$ 835,268,609	$ 38,488,099.50
$ 25,000 - $ 29,999	69,177	$ 1,896,031,004	$ 205,628,870	$ 290,734,854	$ 1,399,696,311	$ 69,113,254.28
$ 30,000 - $ 34,999	50,431	$ 1,630,984,319	$ 187,183,449	$ 241,446,239	$ 1,202,558,519	$ 62,824,159.76
$ 35,000 - $ 39,999	34,424	$ 1,284,790,745	$ 156,082,983	$ 186,805,618	$ 941,901,943	$ 51,078,885.34
$ 40,000 - $ 49,999	37,231	$ 1,649,459,441	$ 212,666,072	$ 240,297,619	$ 1,196,647,889	$ 67,365,871.45
$ 50,000 - $ 74,999	30,644	$ 1,822,923,950	$ 270,363,762	$ 264,300,796	$ 1,288,287,947	$ 76,548,691.45
$ 75,000 - $ 99,999	9,084	$ 776,315,669	$ 136,454,122	$ 108,483,499	$ 531,443,628	$ 34,063,123.78
$100,000 AND OVER	12,400	$ 3,599,500,086	$ 828,825,667	$ [illegible] 398,825	$ 2,355,314,630	$119,867,407.54
NO AGI	29	$ 0	$ 43,000	$ 68,962	$ 97,625	$ 76,625.37
TOTALS	610,919	$ 17,918,925,651	$ 2,447,374,307	$ 2,705,945,815	$ 12,767,225,572	$622,539,539.81

TABLE 14

TOTAL NO-PAY RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	32,213	$ 52,938,611	$ 3,809,535	$ 19,796,971	$ 39,193,345	$ .00
$ 3,000 - $ 3,999	6,410	$ 22,194,656	$ 2,140,291	$ 12,703,538	$ 11,751,204	$ .00
$ 4,000 - $ 4,999	5,175	$ 23,182,681	$ 1,501,619	$ 14,494,778	$ 10,398,669	$ .00
$ 5,000 - $ 5,999	5,035	$ 27,521,412	$ 1,543,265	$ 22,518,345	$ 9,411,856	$ .00
$ 6,000 - $ 6,999	3,454	$ 22,347,840	$ 1,357,939	$ 19,519,444	$ 6,947,931	$ .00
$ 7,000 - $ 7,999	3,246	$ 24,393,335	$ 1,602,629	$ 20,190,732	$ 7,530,802	$ .00
$ 8,000 - $ 8,999	2,445	$ 20,689,265	$ 1,401,005	$ 18,406,723	$ 5,132,635	$ .00
$ 9,000 - $ 9,999	1,761	$ 16,680,125	$ 1,365,805	$ 16,363,686	$ 3,628,996	$ .00
$ 10,000 - $ 11,999	2,699	$ 29,493,389	$ 2,712,782	$ 26,781,775	$ 5,981,181	$ .00
$ 12,000 - $ 13,999	1,820	$ 23,524,302	$ 2,501,054	$ 19,630,682	$ 5,113,736	$ .00
$ 14,000 - $ 15,999	1,271	$ 19,009,123	$ 2,484,538	$ 14,626,848	$ 4,500,956	$ .00
$ 16,000 - $ 17,999	941	$ 15,949,396	$ 2,049,086	$ 11,825,660	$ 3,711,551	$ .00
$ 18,000 - $ 19,999	671	$ 12,722,643	$ 1,825,392	$ 8,742,720	$ 3,635,683	$ .00
$ 20,000 - $ 21,999	450	$ 9,423,761	$ 1,699,482	$ 5,248,588	$ 3,390,866	$ .00
$ 22,000 - $ 24,999	518	$ 12,103,282	$ 2,590,154	$ 5,516,381	$ 4,917,887	$ .00
$ 25,000 - $ 29,999	587	$ 16,081,029	$ 4,121,480	$ 7,006,690	$ 7,112,285	$ .00
$ 30,000 - $ 34,999	358	$ 11,584,205	$ 2,883,001	$ 4,220,275	$ 5,247,520	$ .00
$ 35,000 - $ 39,999	254	$ 9,519,645	$ 2,270,933	$ 3,610,967	$ 4,616,364	$ .00
$ 40,000 - $ 49,999	365	$ 16,255,986	$ 5,335,879	$ 5,461,309	$ 7,325,450	$ .00
$ 50,000 - $ 74,999	416	$ 25,175,523	$ 7,807,031	$ 9,017,658	$ 11,914,904	$ .00
$ 75,000 - $ 99,999	159	$ 13,605,908	$ 6,685,741	$ 4,136,149	$ 5,421,259	$ .00
$100,000 AND OVER	473	$ 269,820,573	$ 123,770,410	$ 89,297,111	$ 110,331,871	$ .00
NO AGI	2,638	$ 0	$ 4,377,408	$ 19,545,373	$ 118,238	$ .00
TOTALS	73,359	$ 694,216,690	$ 187,836,459	$ 378,662,403	$ 277,335,189	$ .00

TABLE 15

TOTAL SINGLE RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	1,028	$ 1,793,421	$ 186,030	$ 4,169,013	$ 529,486	$ 523.91
$ 3,000 - $ 3,999	622	$ 2,197,863	$ 53,965	$ 3,359,081	$ 557,556	$ 542.39
$ 4,000 - $ 4,999	1,146	$ 5,196,139	$ 155,644	$ 4,825,913	$ 1,936,279	$ 3,463.57
$ 5,000 - $ 5,999	3,846	$ 21,186,634	$ 598,683	$ 16,667,012	$ 9,029,638	$ 40,145.48
$ 6,000 - $ 6,999	3,801	$ 24,663,532	$ 940,462	$ 16,173,203	$ 11,571,998	$ 104,088.24
$ 7,000 - $ 7,999	3,904	$ 29,274,588	$ 1,394,696	$ 17,349,828	$ 14,493,232	$ 200,622.12
$ 8,000 - $ 8,999	3,701	$ 31,452,660	$ 1,532,286	$ 16,574,572	$ 16,511,966	$ 301,083.25
$ 9,000 - $ 9,999	3,527	$ 33,508,895	$ 1,979,410	$ 15,737,894	$ 18,325,076	$ 397,783.89
$ 10,000 - $ 11,999	6,857	$ 75,319,092	$ 5,079,401	$ 31,693,858	$ 42,614,930	$ 1,097,274.55
$ 12,000 - $ 13,999	6,736	$ 87,518,987	$ 6,736,275	$ 30,240,825	$ 52,910,243	$ 1,611,033.30
$ 14,000 - $ 15,999	6,687	$ 100,331,590	$ 8,787,366	$ 28,986,965	$ 63,899,253	$ 2,191,826.13
$ 16,000 - $ 17,999	6,664	$ 113,250,771	$ 10,120,734	$ 28,777,864	$ 75,146,852	$ 2,857,362.36
$ 18,000 - $ 19,999	6,461	$ 122,744,181	$ 11,944,191	$ 27,685,177	$ 83,615,972	$ 3,410,793.95
$ 20,000 - $ 21,999	6,267	$ 131,532,194	$ 13,472,521	$ 26,877,859	$ 91,509,984	$ 3,953,153.58
$ 22,000 - $ 24,999	8,437	$ 197,970,457	$ 22,368,010	$ 37,112,689	$ 138,866,739	$ 6,313,895.45
$ 25,000 - $ 29,999	11,802	$ 323,284,490	$ 39,636,367	$ 55,677,859	$ 228,515,109	$ 11,093,170.48
$ 30,000 - $ 34,999	8,103	$ 262,143,953	$ 35,664,439	$ 42,281,223	$ 184,745,913	$ 9,462,539.22
$ 35,000 - $ 39,999	5,314	$ 198,217,206	$ 28,962,872	$ 30,235,558	$ 139,257,202	$ 7,398,002.85
$ 40,000 - $ 49,999	5,251	$ 232,353,675	$ 37,492,216	$ 34,618,022	$ 161,156,098	$ 8,823,722.80
$ 50,000 - $ 74,999	3,843	$ 228,312,015	$ 40,255,676	$ 32,292,583	$ 156,305,097	$ 9,104,148.65
$ 75,000 - $ 99,999	1,110	$ 94,697,193	$ 19,213,725	$ 12,475,952	$ 63,808,317	$ 4,091,894.19
$100,000 AND OVER	1,517	$ 535,120,242	$ 127,918,587	$ 59,676,361	$ 352,277,985	$ 15,536,604.74
NO AGI	422	$ 0	$ 444,993	$ 2,728,353	$ 3,124	$ 2,815.34
TOTALS	107,046	$ 2,852,069,778	$ 414,938,549	$ 576,217,664	$ 1,907,588,049	$ 87,996,490.44

TABLE 16

TOTAL MARRIED JOINT RETURNS BY ITEMIZED DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	589	$ 959,347	$ 3,683,092	$ 2,733,976	$ 207,623	$ 747.00
$ 3,000 - $ 3,999	311	$ 1,086,138	$ 85,345	$ 1,561,554	$ 236,038	$ 2,905.00
$ 4,000 - $ 4,999	412	$ 1,862,618	$ 82,205	$ 1,964,921	$ 466,029	$ 260.38
$ 5,000 - $ 5,999	701	$ 3,860,790	$ 158,677	$ 3,389,833	$ 1,221,611	$ 8,035.35
$ 6,000 - $ 6,999	854	$ 5,560,411	$ 117,388	$ 4,695,503	$ 1,991,428	$ 3,811.29
$ 7,000 - $ 7,999	1,290	$ 9,749,207	$ 367,196	$ 6,409,353	$ 3,786,630	$ 7,865.49
$ 8,000 - $ 8,999	1,557	$ 13,236,531	$ 390,813	$ 8,873,031	$ 4,954,631	$ 20,454.93
$ 9,000 - $ 9,999	1,463	$ 13,895,435	$ 488,473	$ 8,976,043	$ 5,485,581	$ 61,812.15
$ 10,000 - $ 11,999	2,612	$ 28,648,121	$ 1,239,895	$ 16,758,227	$ 12,295,716	$ 192,920.70
$ 12,000 - $ 13,999	2,416	$ 31,349,357	$ 1,729,039	$ 15,478,666	$ 15,423,134	$ 338,204.94
$ 14,000 - $ 15,999	2,463	$ 36,977,382	$ 2,184,277	$ 15,875,182	$ 20,061,405	$ 559,685.10
$ 16,000 - $ 17,999	2,566	$ 43,684,872	$ 2,916,991	$ 16,222,138	$ 25,388,206	$ 855,753.74
$ 18,000 - $ 19,999	2,770	$ 52,699,970	$ 3,504,709	$ 17,291,679	$ 32,825,430	$ 1,176,180.24
$ 20,000 - $ 21,999	3,051	$ 64,158,280	$ 4,316,179	$ 18,231,486	$ 42,133,958	$ 1,670,765.86
$ 22,000 - $ 24,999	4,836	$ 113,780,170	$ 8,288,475	$ 28,823,760	$ 77,184,581	$ 3,267,446.70
$ 25,000 - $ 29,999	8,794	$ 242,181,968	$ 19,001,044	$ 53,355,844	$ 171,413,631	$ 7,875,848.02
$ 30,000 - $ 34,999	8,606	$ 279,295,954	$ 22,816,232	$ 54,491,779	$ 202,314,088	$ 9,887,617.49
$ 35,000 - $ 39,999	7,361	$ 275,175,996	$ 24,587,261	$ 51,710,852	$ 199,603,738	$ 10,012,778.21
$ 40,000 - $ 49,999	10,314	$ 458,881,036	$ 46,900,451	$ 82,480,745	$ 330,481,244	$ 16,990,677.34
$ 50,000 - $ 74,999	10,433	$ 622,764,904	$ 79,545,510	$ 110,999,082	$ 434,454,440	$ 22,307,401.00
$ 75,000 - $ 99,999	3,192	$ 272,790,687	$ 45,615,963	$ 48,008,847	$ 180,880,536	$ 9,176,889.41
$100,000 AND OVER	4,458	$ 1,617,515,622	$ 413,824,056	$ 279,319,610	$ 970,496,935	$ 27,972,737.42
NO AGI	1,471	$ 0	$ 4,064,877	$ 15,833,868	$ 5,974	$ 70,762.00
TOTALS	82,520	$ 4,190,114,796	$ 685,908,148	$ 863,485,979	$ 2,733,312,587	$112,461,559.76

TABLE 17

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL MARRIED SEPARATE RETURNS BY ITEMIZED DEDUCTION ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	33,510	$ 57,816,113	$ 1,125,504-	$ 13,957,319	$ 46,098,455	$ 35,509.66
$ 3,000 - $ 3,999	14,368	$ 50,349,224	$ 1,921,812	$ 13,110,200	$ 37,433,254	$ 152,146.11
$ 4,000 - $ 4,999	15,039	$ 67,737,162	$ 2,319,013	$ 17,262,128	$ 48,998,848	$ 352,948.51
$ 5,000 - $ 5,999	15,616	$ 85,834,241	$ 3,510,671	$ 21,006,453	$ 61,644,237	$ 688,802.62
$ 6,000 - $ 6,999	15,423	$ 100,233,262	$ 4,861,495	$ 23,105,862	$ 72,514,887	$ 1,142,945.81
$ 7,000 - $ 7,999	14,979	$ 112,321,724	$ 6,236,015	$ 24,887,573	$ 81,370,049	$ 1,570,453.80
$ 8,000 - $ 8,999	14,542	$ 123,562,173	$ 7,657,670	$ 26,035,186	$ 89,979,919	$ 2,019,646.21
$ 9,000 - $ 9,999	14,034	$ 133,337,150	$ 9,152,895	$ 27,788,048	$ 97,495,526	$ 2,429,412.54
$ 10,000 - $ 11,999	27,918	$ 306,863,574	$ 23,482,157	$ 57,977,829	$ 225,676,526	$ 6,294,803.95
$ 12,000 - $ 13,999	28,295	$ 367,623,239	$ 30,514,492	$ 65,306,834	$ 271,891,866	$ 8,669,195.46
$ 14,000 - $ 15,999	27,955	$ 419,308,267	$ 37,713,741	$ 69,947,993	$ 311,764,250	$ 11,138,463.20
$ 16,000 - $ 17,999	27,414	$ 463,684,567	$ 43,499,530	$ 75,080,247	$ 347,365,118	$ 13,518,285.50
$ 18,000 - $ 19,999	27,235	$ 517,263,280	$ 50,729,741	$ 80,380,532	$ 386,211,152	$ 16,050,405.41
$ 20,000 - $ 21,999	26,067	$ 547,090,210	$ 56,098,610	$ 82,294,637	$ 408,763,910	$ 17,981,303.67
$ 22,000 - $ 24,999	35,638	$ 836,420,439	$ 89,236,192	$ 123,098,328	$ 624,135,176	$ 28,906,757.35
$ 25,000 - $ 29,999	49,168	$ 1,346,645,575	$ 151,112,939	$ 188,707,841	$ 1,006,879,856	$ 50,144,235.78
$ 30,000 - $ 34,999	34,080	$ 1,101,128,617	$ 131,585,779	$ 148,893,512	$ 820,746,038	$ 43,474,003.05
$ 35,000 - $ 39,999	22,003	$ 820,917,188	$ 104,803,783	$ 108,470,175	$ 607,657,367	$ 33,668,104.28
$ 40,000 - $ 49,999	22,031	$ 974,480,716	$ 133,609,284	$ 128,660,161	$ 712,335,997	$ 41,551,471.31
$ 50,000 - $ 74,999	16,784	$ 997,022,554	$ 158,369,607	$ 130,026,789	$ 709,443,314	$ 45,137,141.80
$ 75,000 - $ 99,999	4,941	$ 422,433,697	$ 78,310,175	$ 52,134,849	$ 292,176,034	$ 20,794,340.18
$100,000 AND OVER	6,898	$ 1,716,684,795	$ 410,853,434	$ 165,699,965	$ 1,142,871,581	$ 76,358,065.38
NO AGI	774	$ 0	$ 89,462-	$ 1,072,114	$ 206,765	$ 3,048.03
TOTALS	494,712	$ 11,570,957,767	$ 1,534,364,069	$ 1,644,904,575	$ 8,403,660,125	$422,081,489.61

TABLE 18

TOTAL RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	126,303	$ 219,626,711	$ 5,148,172	$ 177,221,463	$ 71,585,143	$ 65,419.85
$ 3,000 - $ 3,999	55,978	$ 195,744,823	$ 6,282,394	$ 80,638,681	$ 109,499,895	$ 68,596.97
$ 4,000 - $ 4,999	54,089	$ 243,067,797	$ 8,243,065	$ 80,025,570	$ 155,126,004	$ 574,893.71
$ 5,000 - $ 5,999	50,497	$ 277,444,571	$ 12,373,892	$ 78,243,712	$ 187,092,132	$ 1,692,654.91
$ 6,000 - $ 6,999	47,644	$ 309,303,263	$ 15,053,692	$ 76,293,782	$ 218,162,228	$ 3,007,933.03
$ 7,000 - $ 7,999	44,268	$ 331,726,570	$ 18,513,420	$ 71,203,111	$ 242,084,897	$ 4,196,618.16
$ 8,000 - $ 8,999	41,085	$ 348,968,434	$ 22,371,851	$ 65,068,230	$ 261,692,395	$ 5,533,648.10
$ 9,000 - $ 9,999	38,983	$ 370,098,561	$ 25,815,827	$ 62,190,321	$ 282,297,925	$ 7,021,041.30
$ 10,000 - $ 11,999	71,458	$ 784,344,124	$ 60,841,175	$ 115,026,446	$ 608,785,507	$ 17,203,080.75
$ 12,000 - $ 13,999	63,692	$ 826,550,826	$ 69,735,163	$ 103,765,230	$ 653,211,211	$ 21,600,992.12
$ 14,000 - $ 15,999	55,347	$ 828,679,929	$ 75,313,539	$ 91,447,082	$ 662,024,191	$ 24,731,163.31
$ 16,000 - $ 17,999	47,849	$ 812,167,673	$ 77,711,432	$ 80,508,375	$ 654,017,230	$ 26,677,066.30
$ 18,000 - $ 19,999	41,490	$ 787,079,766	$ 80,809,664	$ 71,239,894	$ 635,805,875	$ 27,696,432.26
$ 20,000 - $ 21,999	34,651	$ 726,564,935	$ 76,812,260	$ 60,779,405	$ 589,047,047	$ 27,056,302.85
$ 22,000 - $ 24,999	39,304	$ 920,053,883	$ 102,634,957	$ 71,059,936	$ 746,525,556	$ 36,003,240.00
$ 25,000 - $ 29,999	42,380	$ 1,156,739,989	$ -137,452,315	$ 79,694,371	$ 939,799,376	$ 48,263,968.99
$ 30,000 - $ 34,999	24,371	$ 785,619,142	$ 98,785,086	$ 47,901,932	$ 639,061,497	$ 34,787,699.52
$ 35,000 - $ 39,999	13,184	$ 491,088,446	$ 64,444,586	$ 26,321,978	$ 400,409,254	$ 22,794,613.92
$ 40,000 - $ 49,999	11,241	$ 495,901,163	$ 67,811,837	$ 22,120,081	$ 406,079,709	$ 24,399,223.09
$ 50,000 - $ 74,999	6,559	$ 384,532,789	$ 58,006,569	$ 12,719,440	$ 314,388,278	$ 20,662,539.93
$ 75,000 - $ 99,999	1,400	$ 118,996,896	$ 19,430,666	$ 2,670,086	$ 97,130,296	$ 6,937,602.34
$100,000 AND OVER	881	$ 199,198,803	$ 41,556,209	$ 1,727,726	$ 157,981,179	$ 7,938,961.63
NO AGI	18,594	$ 0	$ 1,727,752	$ 21,961,049	$ 213,373	$ 34,457.15
TOTALS	931,248	$ 11,613,499,094	$ 1,146,875,523	$ 1,499,827,901	$ 9,032,020,198	$368,948,150.19

TABLE 19

TOTAL PAY RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	361	$ 762,822	$ 332,926-	$ 468,780	$ 714,841	$ 65,419.85
$ 3,000 - $ 3,999	9,668	$ 36,465,178	$ 93,354	$ 11,924,610	$ 24,449,809	$ 68,596.97
$ 4,000 - $ 4,999	30,547	$ 137,848,372	$ 5,095,304	$ 37,610,393	$ 95,144,661	$ 574,893.71
$ 5,000 - $ 5,999	39,931	$ 219,372,307	$ 10,079,990	$ 49,277,130	$ 160,017,085	$ 1,692,654.91
$ 6,000 - $ 6,999	37,835	$ 245,670,280	$ 13,123,012	$ 47,923,050	$ 184,623,798	$ 3,007,933.03
$ 7,000 - $ 7,999	35,482	$ 265,806,513	$ 16,504,699	$ 45,651,660	$ 203,648,101	$ 4,196,618.16
$ 8,000 - $ 8,999	38,758	$ 329,668,992	$ 20,985,124	$ 58,625,340	$ 250,055,220	$ 5,533,648.10
$ 9,000 - $ 9,999	38,154	$ 362,245,650	$ 24,518,622	$ 60,264,961	$ 277,491,117	$ 7,021,041.30
$ 10,000 - $ 11,999	70,186	$ 770,433,147	$ 58,598,910	$ 112,070,580	$ 599,753,596	$ 17,203,080.75
$ 12,000 - $ 13,999	62,948	$ 816,974,552	$ 68,110,746	$ 102,123,840	$ 646,748,582	$ 21,600,992.12
$ 14,000 - $ 15,999	54,939	$ 822,583,606	$ 74,057,869	$ 90,688,770	$ 657,824,430	$ 24,731,163.31
$ 16,000 - $ 17,999	47,575	$ 807,525,612	$ 76,823,535	$ 80,043,450	$ 650,645,094	$ 26,677,066.30
$ 18,000 - $ 19,999	41,271	$ 782,943,261	$ 79,085,873	$ 70,853,130	$ 632,991,504	$ 27,696,432.26
$ 20,000 - $ 21,999	34,462	$ 722,601,177	$ 75,855,148	$ 60,451,260	$ 586,282,799	$ 27,056,302.85
$ 22,000 - $ 24,999	39,130	$ 915,979,891	$ 101,644,821	$ 70,745,100	$ 743,573,230	$ 36,003,240.00
$ 25,000 - $ 29,999	42,184	$ 1,151,394,038	$ 136,143,158	$ 79,321,920	$ 935,911,063	$ 48,263,968.99
$ 30,000 - $ 34,999	24,273	$ 782,445,359	$ 98,003,949	$ 47,663,760	$ 636,778,049	$ 34,787,699.52
$ 35,000 - $ 39,999	13,129	$ 489,024,098	$ 63,887,891	$ 26,210,670	$ 398,918,435	$ 22,794,613.92
$ 40,000 - $ 49,999	11,165	$ 492,487,322	$ 66,677,010	$ 21,966,150	$ 403,839,273	$ 24,399,223.09
$ 50,000 - $ 74,999	6,488	$ 380,339,514	$ 55,967,418	$ 12,550,440	$ 311,821,441	$ 20,662,539.93
$ 75,000 - $ 99,999	1,374	$ 116,790,459	$ 18,397,421	$ 2,537,820	$ 95,855,218	$ 6,937,602.34
$100,000 AND OVER	834	$ 186,362,782	$ 33,722,721	$ 1,558,620	$ 151,081,423	$ 7,938,961.63
NO AGI	41	$ 0	$ 429,145-	$ 80,956	$ 138,361	$ 34,457.15
TOTALS	680,735	$ 10,835,724,932	$ 1,096,614,504	$ 1,090,612,390	$ 8,648,307,130	$368,948,150.19

TABLE 20

TOTAL NO-PAY RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	125,942	$ 218,863,889	$ 5,481,098	$ 176,752,683	$ 70,870,302	$ .00
$ 3,000 - $ 3,999	46,310	$ 159,279,645	$ 6,189,040	$ 68,714,071	$ 85,050,086	$ .00
$ 4,000 - $ 4,999	23,542	$ 105,219,425	$ 3,147,761	$ 42,415,177	$ 59,981,343	$ .00
$ 5,000 - $ 5,999	10,566	$ 58,072,264	$ 2,293,902	$ 28,966,582	$ 27,075,047	$ .00
$ 6,000 - $ 6,999	9,809	$ 63,632,983	$ 1,930,680	$ 28,370,732	$ 33,538,430	$ .00
$ 7,000 - $ 7,999	8,786	$ 65,920,057	$ 2,008,721	$ 25,551,451	$ 38,436,796	$ .00
$ 8,000 - $ 8,999	2,327	$ 19,299,442	$ 1,386,727	$ 6,442,890	$ 11,637,175	$ .00
$ 9,000 - $ 9,999	829	$ 7,852,911	$ 1,297,205	$ 1,925,360	$ 4,806,808	$ .00
$ 10,000 - $ 11,999	1,272	$ 13,910,977	$ 2,242,265	$ 2,955,866	$ 9,031,911	$ .00
$ 12,000 - $ 13,999	744	$ 9,576,274	$ 1,624,417	$ 1,641,390	$ 6,462,629	$ .00
$ 14,000 - $ 15,999	408	$ 6,096,323	$ 1,255,670	$ 758,312	$ 4,199,761	$ .00
$ 16,000 - $ 17,999	274	$ 4,642,061	$ 887,897	$ 464,925	$ 3,372,136	$ .00
$ 18,000 - $ 19,999	219	$ 4,136,505	$ 1,723,791	$ 386,764	$ 2,814,371	$ .00
$ 20,000 - $ 21,999	189	$ 3,963,758	$ 957,112	$ 328,145	$ 2,764,248	$ .00
$ 22,000 - $ 24,999	174	$ 4,073,992	$ 990,136	$ 314,836	$ 2,952,326	$ .00
$ 25,000 - $ 29,999	196	$ 5,345,951	$ 1,309,157	$ 372,451	$ 3,888,313	$ .00
$ 30,000 - $ 34,999	98	$ 3,173,783	$ 781,137	$ 238,172	$ 2,283,448	$ .00
$ 35,000 - $ 39,999	55	$ 2,064,348	$ 556,695	$ 111,308	$ 1,490,819	$ .00
$ 40,000 - $ 49,999	76	$ 3,413,841	$ 1,134,827	$ 153,931	$ 2,240,436	$ .00
$ 50,000 - $ 74,999	71	$ 4,193,275	$ 2,039,151	$ 169,000	$ 2,566,837	$ .00
$ 75,000 - $ 99,999	26	$ 2,206,437	$ 1,033,245	$ 132,266	$ 1,275,078	$ .00
$100,000 AND OVER	47	$ 12,836,021	$ 7,833,488	$ 169,106	$ 6,899,756	$ .00
NO AGI	18,553	$ 0	$ 2,156,897	$ 21,880,093	$ 75,012	$ .00
TOTALS	250,513	$ 777,774,162	$ 50,261,019	$ 409,215,511	$ 383,713,068	$ .00

TABLE 21

TOTAL SINGLE RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	101,484	$ 169,503,125	$ 4,749,460	$ 131,325,021	$ 54,341,865	$ 21,985.07
$ 3,000 - $ 3,999	35,356	$ 123,308,737	$ 4,631,088	$ 46,851,268	$ 72,110,682	$ 36,524.84
$ 4,000 - $ 4,999	31,146	$ 139,791,997	$ 5,318,314	$ 41,980,705	$ 92,620,200	$ 332,407.20
$ 5,000 - $ 5,999	26,397	$ 144,860,173	$ 7,345,762	$ 36,756,327	$ 100,886,840	$ 1,012,937.96
$ 6,000 - $ 6,999	23,057	$ 149,536,244	$ 8,461,400	$ 32,866,560	$ 108,272,663	$ 1,676,459.79
$ 7,000 - $ 7,999	20,804	$ 155,928,006	$ 9,883,627	$ 30,085,230	$ 115,983,750	$ 2,263,749.42
$ 8,000 - $ 8,999	19,339	$ 164,254,806	$ 11,607,095	$ 28,088,310	$ 124,594,658	$ 2,859,849.95
$ 9,000 - $ 9,999	18,009	$ 170,930,085	$ 13,107,329	$ 26,570,086	$ 131,331,378	$ 3,412,677.28
$ 10,000 - $ 11,999	32,097	$ 352,116,495	$ 30,033,109	$ 47,958,841	$ 274,251,930	$ 7,933,736.77
$ 12,000 - $ 13,999	27,266	$ 353,616,810	$ 32,741,595	$ 41,419,860	$ 279,534,087	$ 9,368,494.05
$ 14,000 - $ 15,999	22,925	$ 343,057,585	$ 34,076,523	$ 35,034,632	$ 273,970,265	$ 10,356,077.31
$ 16,000 - $ 17,999	18,544	$ 314,552,360	$ 33,126,417	$ 28,444,830	$ 253,006,546	$ 10,423,470.86
$ 18,000 - $ 19,999	15,110	$ 286,508,093	$ 32,309,924	$ 23,537,011	$ 230,681,251	$ 10,101,670.54
$ 20,000 - $ 21,999	11,762	$ 246,467,619	$ 29,450,879	$ 18,154,231	$ 198,863,805	$ 9,185,634.53
$ 22,000 - $ 24,999	12,343	$ 288,584,802	$ 37,314,200	$ 19,336,993	$ 232,003,644	$ 11,217,485.87
$ 25,000 - $ 29,999	11,756	$ 320,054,074	$ 45,859,231	$ 18,489,570	$ 255,804,795	$ 13,137,692.43
$ 30,000 - $ 34,999	5,749	$ 185,115,050	$ 28,891,389	$ 9,036,780	$ 147,203,323	$ 8,008,192.20
$ 35,000 - $ 39,999	2,809	$ 104,576,319	$ 17,360,936	$ 4,316,611	$ 82,971,833	$ 4,695,573.95
$ 40,000 - $ 49,999	2,277	$ 100,023,312	$ 17,531,250	$ 3,353,880	$ 79,171,625	$ 4,726,592.92
$ 50,000 - $ 74,999	1,180	$ 68,878,195	$ 12,505,545	$ 1,718,736	$ 54,717,619	$ 3,577,087.86
$ 75,000 - $ 99,999	241	$ 20,537,456	$ 3,671,077	$ 333,001	$ 16,558,810	$ 1,182,106.79
$100,000 AND OVER	169	$ 35,142,200	$ 7,543,409	$ 249,841	$ 28,401,640	$ 1,766,379.73
NO AGI	7,429	$ 0	$ 334,973	$ 7,364,674	$ 94,957	$ 13,603.53
TOTALS	447,249	$ 4,237,343,543	$ 427,854,532	$ 633,272,998	$ 3,207,378,166	$117,310,390.85

TABLE 22

TOTAL MARRIED JOINT RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	9,409	$ 15,828,471	$ 332,130	$ 28,078,170	$ 345,128	$ 36,442.77
$ 3,000 - $ 3,999	4,720	$ 16,599,985	$ 245,997	$ 14,250,092	$ 2,450,314	$ 2,451.53
$ 4,000 - $ 4,999	5,472	$ 24,685,219	$ 327,972	$ 16,569,065	$ 7,947,331	$ 4,835.02
$ 5,000 - $ 5,999	6,608	$ 36,420,549	$ 598,178	$ 19,976,794	$ 15,966,623	$ 15,466.97
$ 6,000 - $ 6,999	7,344	$ 47,768,371	$ 598,570	$ 22,222,022	$ 25,076,477	$ 12,851.67
$ 7,000 - $ 7,999	6,819	$ 51,033,516	$ 906,144	$ 20,649,451	$ 29,527,664	$ 16,031.72
$ 8,000 - $ 8,999	5,687	$ 48,309,989	$ 1,290,438	$ 17,228,580	$ 29,850,215	$ 193,925.37
$ 9,000 - $ 9,999	5,475	$ 51,975,908	$ 1,821,564	$ 16,561,385	$ 33,706,386	$ 577,154.79
$ 10,000 - $ 11,999	10,377	$ 114,046,628	$ 4,910,352	$ 31,422,205	$ 77,896,799	$ 1,763,816.32
$ 12,000 - $ 13,999	9,754	$ 126,756,143	$ 6,193,566	$ 29,542,500	$ 91,075,370	$ 2,573,950.50
$ 14,000 - $ 15,999	9,195	$ 137,784,512	$ 7,954,646	$ 27,845,700	$ 102,055,496	$ 3,407,309.32
$ 16,000 - $ 17,999	8,892	$ 151,068,800	$ 9,518,315	$ 26,955,555	$ 114,644,421	$ 4,292,199.29
$ 18,000 - $ 19,999	8,477	$ 161,054,221	$ 11,496,964	$ 25,683,422	$ 123,901,224	$ 5,057,520.49
$ 20,000 - $ 21,999	8,041	$ 168,772,587	$ 12,816,271	$ 24,363,364	$ 131,653,474	$ 5,693,785.89
$ 22,000 - $ 24,999	10,310	$ 241,870,092	$ 19,780,910	$ 31,242,213	$ 190,946,823	$ 8,790,423.62
$ 25,000 - $ 29,999	13,081	$ 358,149,749	$ 32,461,984	$ 39,629,371	$ 286,132,262	$ 14,110,248.32
$ 30,000 - $ 34,999	8,844	$ 285,519,041	$ 28,323,032	$ 26,838,212	$ 230,474,255	$ 12,094,714.07
$ 35,000 - $ 39,999	5,136	$ 191,327,544	$ 20,327,032	$ 15,561,397	$ 155,454,712	$ 8,498,725.35
$ 40,000 - $ 49,999	4,306	$ 189,943,951	$ 21,577,256	$ 13,038,091	$ 155,379,483	$ 8,869,490.78
$ 50,000 - $ 74,999	2,439	$ 142,419,699	$ 18,929,128	$ 7,385,734	$ 116,297,765	$ 7,063,224.81
$ 75,000 - $ 99,999	471	$ 40,156,059	$ 5,982,001	$ 1,490,845	$ 32,891,933	$ 2,081,008.18
$100,000 AND OVER	298	$ 88,827,072	$ 20,365,370	$ 971,125	$ 68,090,019	$ 2,023,057.00
NO AGI	10,364	$ 0	$ 1,399,429	$ 14,165,734	$ 78,922	$ 20,019.74
TOTALS	161,519	$ 2,690,318,106	$ 228,157,249	$ 471,671,027	$ 2,021,843,096	$ 87,198,653.52

TABLE 23

TOTAL MARRIED SEPARATE RETURNS BY STANDARD DEDUCTION

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
$ 1 - $ 2,999	15,410	$ 34,295,115	$ 66,582	$ 17,818,272	$ 16,898,150	$ 6,992.01
$ 3,000 - $ 3,999	15,902	$ 55,836,101	$ 1,405,309	$ 19,537,321	$ 34,938,899	$ 29,620.60
$ 4,000 - $ 4,999	17,471	$ 78,590,581	$ 2,596,779	$ 21,475,800	$ 54,558,473	$ 237,651.49
$ 5,000 - $ 5,999	17,492	$ 96,163,849	$ 4,429,952	$ 21,510,591	$ 70,238,669	$ 664,249.98
$ 6,000 - $ 6,999	17,243	$ 111,998,648	$ 5,993,722	$ 21,205,200	$ 84,813,088	$ 1,318,621.57
$ 7,000 - $ 7,999	16,645	$ 124,765,048	$ 7,723,649	$ 20,468,430	$ 96,573,483	$ 1,916,837.02
$ 8,000 - $ 8,999	16,059	$ 136,403,639	$ 9,474,318	$ 19,751,340	$ 107,247,522	$ 2,479,872.78
$ 9,000 - $ 9,999	15,499	$ 147,192,568	$ 10,886,934	$ 19,058,850	$ 117,260,161	$ 3,031,209.23
$ 10,000 - $ 11,999	28,984	$ 318,181,001	$ 25,897,714	$ 35,645,400	$ 256,636,778	$ 7,505,527.66
$ 12,000 - $ 13,999	26,672	$ 346,177,873	$ 30,800,002	$ 32,802,870	$ 282,601,754	$ 9,658,547.57
$ 14,000 - $ 15,999	23,227	$ 347,837,832	$ 33,282,370	$ 28,566,750	$ 285,998,430	$ 10,967,776.68
$ 16,000 - $ 17,999	20,413	$ 346,546,513	$ 35,066,700	$ 25,107,990	$ 286,366,263	$ 11,961,396.15
$ 18,000 - $ 19,999	17,903	$ 339,517,452	$ 37,002,776	$ 22,019,461	$ 281,223,400	$ 12,537,241.23
$ 20,000 - $ 21,999	14,848	$ 311,324,729	$ 34,545,110	$ 18,261,810	$ 258,529,768	$ 12,176,882.43
$ 22,000 - $ 24,999	16,651	$ 389,598,989	$ 45,539,847	$ 20,480,730	$ 323,575,089	$ 15,995,330.51
$ 25,000 - $ 29,999	17,543	$ 478,536,166	$ 59,131,100	$ 21,575,430	$ 397,862,319	$ 21,016,028.24
$ 30,000 - $ 34,999	9,778	$ 314,985,051	$ 41,570,665	$ 12,026,940	$ 261,383,919	$ 14,684,793.25
$ 35,000 - $ 39,999	5,239	$ 195,184,583	$ 26,756,618	$ 6,443,970	$ 161,982,709	$ 9,600,314.62
$ 40,000 - $ 49,999	4,658	$ 205,933,900	$ 28,703,331	$ 5,728,110	$ 171,528,601	$ 10,803,139.39
$ 50,000 - $ 74,999	2,940	$ 173,234,895	$ 26,571,896	$ 3,614,970	$ 143,372,894	$ 10,022,227.26
$ 75,000 - $ 99,999	688	$ 58,303,381	$ 9,777,588	$ 846,240	$ 47,679,553	$ 3,674,487.37
$100,000 AND OVER	414	$ 75,229,531	$ 13,647,430	$ 506,760	$ 61,489,520	$ 4,149,524.90
NO AGI	801	$ 0	$ 6,650-	$ 430,641	$ 39,494	$ 833.88
TOTALS	322,480	$ 4,685,837,445	$ 490,863,742	$ 394,883,876	$ 3,802,798,936	$164,439,105.82

TABLE 24

TOTAL PAY AND NO-PAY RETURNS
ALL ADJUSTED GROSS INCOMES

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	64,077	$ 136,563,090	$ 7,479,247	$ 34,130,184	82,472	6,682	$ 47,259.54
$ 1,000 - $ 1,999	83,006	$ 261,875,936	$ 12,884,302	$ 125,154,334	109,499	7,795	$ 50,152.28
$ 2,000 - $ 2,999	86,044	$ 371,224,081	$ 17,824,476	$ 215,190,163	120,696	9,552	$ 371,948.56
$ 3,000 - $ 3,999	85,826	$ 470,463,234	$ 24,544,904	$ 300,241,060	125,159	14,556	$ 1,677,767.83
$ 4,000 - $ 4,999	79,788	$ 530,695,757	$ 30,806,240	$ 358,434,422	115,680	17,023	$ 4,206,314.30
$ 5,000 - $ 5,999	74,459	$ 582,599,497	$ 38,489,471	$ 409,083,268	105,228	18,164	$ 7,319,245.04
$ 6,000 - $ 6,999	70,826	$ 638,234,528	$ 46,493,985	$ 459,935,243	98,623	20,018	$ 10,339,178.61
$ 7,000 - $ 7,999	67,627	$ 689,920,164	$ 53,654,370	$ 506,962,352	92,152	21,554	$ 12,997,185.65
$ 8,000 - $ 8,999	64,764	$ 738,624,758	$ 60,601,969	$ 550,250,607	86,635	23,618	$ 15,359,176.61
$ 9,000 - $ 9,999	62,468	$ 789,221,921	$ 68,033,209	$ 593,230,587	82,421	24,855	$ 18,151,098.28
$ 10,000 - $ 14,999	273,600	$ 4,454,104,088	$ 425,878,413	$ 3,394,437,766	353,006	147,193	$129,715,137.78
$ 15,000 - $ 19,999	205,272	$ 4,631,742,325	$ 497,889,897	$ 3,557,586,897	261,952	156,441	$163,413,509.65
$ 20,000 - $ 24,999	129,595	$ 3,775,033,657	$ 440,355,682	$ 2,889,288,764	169,943	121,779	$146,895,332.79
$ 25,000 - $ 29,999	74,320	$ 2,651,516,230	$ 323,729,647	$ 2,025,211,236	101,977	79,396	$109,491,477.33
$ 30,000 - $ 39,999	62,277	$ 2,802,697,012	$ 362,095,041	$ 2,120,373,719	90,469	70,565	$121,274,103.55
$ 40,000 - $ 49,999	22,246	$ 1,323,808,386	$ 190,240,408	$ 983,883,120	34,108	24,986	$ 59,468,259.90
$ 50,000 - $ 74,999	16,977	$ 1,397,745,359	$ 231,964,295	$ 1,010,409,809	26,388	18,442	$ 66,369,030.40
$ 75,000 AND OVER	11,896	$ 3,745,004,187	$ 807,953,866	$ 2,542,777,428	18,629	12,687	$123,953,535.13
NO TAXABLE INCOME	80,458	$ 235,567,225	$ 141,166,867	$ 0	135,206	25,466	$ 387,976.77
TOTALS	1,615,526	$ 30,226,641,435	$ 3,782,086,289	$ 22,076,580,959	2,210,243	820,772	$991,487,690.00

TABLE 25

TOTAL PAY RETURNS
ALL ADJUSTED GROSS INCOMES

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	147	$ 528,233	$ 167,188	$ 81,155	192	21	$ 47,259.54
$ 1,000 - $ 1,999	228	$ 954,063	$ 155,723	$ 340,891	284	41	$ 50,152.28
$ 2,000 - $ 2,999	32,394	$ 131,155,525	$ 7,062,920	$ 85,765,612	32,484	432	$ 371,948.56
$ 3,000 - $ 3,999	63,997	$ 340,703,294	$ 21,365,484	$ 225,331,233	80,195	4,864	$ 1,677,767.83
$ 4,000 - $ 4,999	70,311	$ 460,486,139	$ 29,774,312	$ 316,418,414	92,394	9,818	$ 4,206,314.30
$ 5,000 - $ 5,999	71,470	$ 558,559,094	$ 38,320,585	$ 392,968,080	99,068	15,248	$ 7,319,245.04
$ 6,000 - $ 6,999	69,377	$ 624,944,415	$ 45,926,365	$ 450,569,775	96,311	18,775	$ 10,339,178.61
$ 7,000 - $ 7,999	66,537	$ 678,330,243	$ 52,956,561	$ 498,805,797	90,450	20,696	$ 12,997,185.65
$ 8,000 - $ 8,999	63,875	$ 728,029,232	$ 59,825,202	$ 542,719,205	85,377	22,938	$ 15,359,176.61
$ 9,000 - $ 9,999	61,769	$ 780,172,558	$ 67,416,391	$ 586,610,791	81,464	24,345	$ 18,151,098.28
$ 10,000 - $ 14,999	271,792	$ 4,424,037,330	$ 423,064,100	$ 3,372,408,400	350,767	146,235	$129,715,137.78
$ 15,000 - $ 19,999	204,175	$ 4,605,404,084	$ 494,737,669	$ 3,538,654,815	260,643	155,880	$163,413,509.65
$ 20,000 - $ 24,999	129,046	$ 3,757,470,679	$ 437,792,557	$ 2,877,068,665	169,247	121,492	$146,895,332.79
$ 25,000 - $ 29,999	73,996	$ 2,638,901,540	$ 322,015,445	$ 2,016,403,273	101,529	79,191	$109,491,477.33
$ 30,000 - $ 39,999	61,923	$ 2,784,383,775	$ 359,334,917	$ 2,108,209,536	89,921	70,302	$121,274,103.55
$ 40,000 - $ 49,999	22,046	$ 1,310,993,111	$ 188,264,797	$ 974,957,117	33,790	24,823	$ 59,468,259.90
$ 50,000 - $ 74,999	16,813	$ 1,382,147,573	$ 228,842,860	$ 1,000,358,028	26,106	18,299	$ 66,369,030.40
$ 75,000 AND OVER	11,603	$ 3,545,142,831	$ 764,929,663	$ 2,427,861,915	18,128	12,429	$123,953,535.13
NO TAXABLE INCOME	155	$ 2,306,864	$ 2,036,072	$ 0	328	59	$ 387,976.77
TOTALS	1,291,654	$ 28,754,650,583	$ 3,543,988,811	$ 21,415,532,702	1,708,678	745,888	$991,487,690.00

TABLE 26

TOTAL NO-PAY RETURNS
ALL ADJUSTED GROSS INCOMES

TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
$ 1 - $ 999	63,930	$ 136,034,857	$ 7,312,059	$ 34,049,029	82,280	6,661	$ .00
$ 1,000 - $ 1,999	82,778	$ 260,921,873	$ 12,728,579	$ 124,813,443	109,215	7,754	$ .00
$ 2,000 - $ 2,999	53,650	$ 240,068,556	$ 10,761,556	$ 129,424,551	88,212	9,120	$ .00
$ 3,000 - $ 3,999	21,829	$ 129,759,940	$ 3,179,420	$ 74,909,827	44,964	9,692	$ .00
$ 4,000 - $ 4,999	9,477	$ 70,209,618	$ 1,031,928	$ 42,016,008	23,286	7,205	$ .00
$ 5,000 - $ 5,999	2,989	$ 24,040,403	$ 168,886	$ 16,115,188	6,160	2,916	$ .00
$ 6,000 - $ 6,999	1,449	$ 13,290,113	$ 567,620	$ 9,365,468	2,312	1,243	$ .00
$ 7,000 - $ 7,999	1,090	$ 11,589,921	$ 697,809	$ 8,156,555	1,702	858	$ .00
$ 8,000 - $ 8,999	889	$ 10,595,526	$ 776,767	$ 7,531,402	1,258	680	$ .00
$ 9,000 - $ 9,999	699	$ 9,049,363	$ 616,818	$ 6,619,796	957	510	$ .00
$ 10,000 - $ 14,999	1,808	$ 30,066,758	$ 2,814,313	$ 22,029,366	2,239	958	$ .00
$ 15,000 - $ 19,999	1,097	$ 26,338,241	$ 3,152,228	$ 18,932,082	1,309	561	$ .00
$ 20,000 - $ 24,999	549	$ 17,562,978	$ 2,563,125	$ 12,220,099	696	287	$ .00
$ 25,000 - $ 29,999	324	$ 12,614,690	$ 1,714,202	$ 8,807,963	448	205	$ .00
$ 30,000 - $ 39,999	354	$ 18,313,237	$ 2,760,124	$ 12,164,183	548	263	$ .00
$ 40,000 - $ 49,999	200	$ 12,615,275	$ 1,975,611	$ 8,926,003	318	163	$ .00
$ 50,000 - $ 74,999	164	$ 15,597,786	$ 3,121,435	$ 10,051,781	282	143	$ .00
$ 75,000 AND OVER	293	$ 199,861,356	$ 43,024,203	$ 114,915,513	501	258	$ .00
NO TAXABLE INCOME	80,303	$ 233,260,361	$ 139,130,795	$ 0	134,878	25,407	$ .00
TOTALS	323,872	$ 1,471,990,852	$ 238,097,478	$ 661,048,257	501,565	74,884	$ .00

TABLE 27

TOTAL PAY AND NO-PAY RETURNS BY CREDIT

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	CHILD CARE CREDIT	TUITION-TEXTBOOK	OUT OF STATE CREDIT	MOTOR FUEL CREDIT	TAX PAID
$ 1 - $ 2,999	161,430	$ 1,504	$ 22.00	$ 211.31	$ 318,027.39	$ 102,200.42
$ 3,000 - $ 3,999	71,279	$ 13,516	$ 198.00	$ 1,362.61	$ 181,365.00	$ 224,190.47
$ 4,000 - $ 4,999	70,686	$ 46,086	$ 929.00	$ 8,658.37	$ 189,742.16	$ 931,566.17
$ 5,000 - $ 5,999	70,660	$ 86,305	$ 1,395.00	$ 23,488.55	$ 202,831.63	$ 2,429,638.36
$ 6,000 - $ 6,999	67,722	$ 127,730	$ 2,054.00	$ 42,387.38	$ 216,730.28	$ 4,258,778.37
$ 7,000 - $ 7,999	64,441	$ 168,408	$ 2,655.00	$ 67,666.88	$ 214,162.04	$ 5,975,559.57
$ 8,000 - $ 8,999	60,885	$ 226,218	$ 3,666.00	$ 94,230.19	$ 211,982.48	$ 7,874,832.49
$ 9,000 - $ 9,999	58,007	$ 320,891	$ 4,901.00	$ 136,315.38	$ 215,274.85	$ 9,910,049.88
$ 10,000 - $ 11,999	108,845	$ 898,466	$ 10,522.00	$ 389,901.44	$ 416,925.40	$ 24,788,079.95
$ 12,000 - $ 13,999	101,139	$ 1,169,364	$ 13,519.00	$ 548,783.74	$ 435,865.17	$ 32,219,425.82
$ 14,000 - $ 15,999	92,452	$ 1,274,410	$ 12,692.00	$ 637,639.59	$ 417,787.06	$ 38,621,137.74
$ 16,000 - $ 17,999	84,493	$ 1,279,060	$ 13,542.00	$ 700,072.64	$ 371,251.60	$ 43,908,467.90
$ 18,000 - $ 19,999	77,956	$ 1,290,103	$ 12,773.00	$ 694,910.74	$ 352,819.23	$ 48,333,811.86
$ 20,000 - $ 21,999	70,036	$ 1,145,631	$ 12,517.00	$ 713,828.88	$ 332,246.40	$ 50,661,525.96
$ 22,000 - $ 24,999	88,215	$ 1,459,054	$ 16,780.00	$ 1,157,797.62	$ 459,636.60	$ 74,491,339.50
$ 25,000 - $ 29,999	112,144	$ 1,777,881	$ 21,135.00	$ 1,856,828.76	$ 616,216.84	$117,377,223.27
$ 30,000 - $ 34,999	75,160	$ 1,064,799	$ 15,485.00	$ 1,529,428.15	$ 439,623.02	$ 97,611,859.28
$ 35,000 - $ 39,999	47,862	$ 644,886	$ 7,303.00	$ 1,090,415.95	$ 323,811.80	$ 73,873,499.26
$ 40,000 - $ 49,999	48,837	$ 621,428	$ 5,404.00	$ 1,449,795.79	$ 401,178.55	$ 91,765,094.54
$ 50,000 - $ 74,999	37,619	$ 414,991	$ 3,106.00	$ 1,158,172.81	$ 341,236.60	$ 97,211,231.38
$ 75,000 - $ 99,999	10,643	$ 104,554	$ .00	$ 451,220.99	$ 102,722.00	$ 41,000,726.12
$100,000 AND OVER	13,754	$ 100,126	$ 18.00	$ 2,433,967.21	$ 88,409.00	$127,806,369.17
NO AGI	21,261	$ 0	$ 40.00	$ 40.00	$ 940,423.96	$ 111,082.52
TOTALS	1,615,526	$ 14,235,411	$ 160,656.00	$ 15,187,124.98	$ 7,790,269.06	$991,487,690.00

TABLE 28

TOTAL PAY & NO-PAY RETURNS BY FEDERAL TAX PAYMENT

ADJUSTED GROSS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX PAYMENTS	FEDERAL TAX REFUNDS	FEDERAL TAX DEDUCTION	TAX PAID
$ 1 - $ 2,999	161,430	$ 280,195,592	$ 21,381,949	$ 13,490,159	$ 7,891,790	$ 102,200.42
$ 3,000 - $ 3,999	71,279	$ 249,378,048	$ 16,678,552	$ 8,335,036	$ 8,343,516	$ 224,190.47
$ 4,000 - $ 4,999	70,686	$ 317,863,716	$ 20,676,877	$ 9,876,950	$ 10,799,927	$ 931,566.17
$ 5,000 - $ 5,999	70,660	$ 388,326,236	$ 28,735,677	$ 12,093,754	$ 16,641,923	$ 2,429,638.36
$ 6,000 - $ 6,999	67,722	$ 439,760,468	$ 34,392,268	$ 13,419,231	$ 20,973,037	$ 4,258,778.37
$ 7,000 - $ 7,999	64,441	$ 483,072,089	$ 41,264,716	$ 14,753,389	$ 26,511,327	$ 5,975,559.57
$ 8,000 - $ 8,999	60,885	$ 517,219,798	$ 47,873,834	$ 15,921,214	$ 31,952,620	$ 7,874,832.49
$ 9,000 - $ 9,999	58,007	$ 550,840,041	$ 54,011,170	$ 16,574,565	$ 37,436,605	$ 9,910,049.88
$ 10,000 - $ 11,999	108,845	$ 1,195,174,911	$ 125,046,674	$ 34,404,046	$ 90,642,628	$ 24,788,079.95
$ 12,000 - $ 13,999	101,139	$ 1,313,042,409	$ 146,013,667	$ 37,298,698	$ 108,714,969	$ 32,219,425.82
$ 14,000 - $ 15,999	92,452	$ 1,385,297,168	$ 162,564,644	$ 38,565,721	$ 123,998,923	$ 38,621,137.74
$ 16,000 - $ 17,999	84,493	$ 1,434,987,883	$ 173,764,759	$ 39,516,072	$ 134,248,687	$ 43,908,467.90
$ 18,000 - $ 19,999	77,956	$ 1,479,787,197	$ 188,089,489	$ 41,101,184	$ 146,988,305	$ 48,333,811.86
$ 20,000 - $ 21,999	70,036	$ 1,469,345,619	$ 191,446,890	$ 40,747,320	$ 150,699,570	$ 50,661,525.96
$ 22,000 - $ 24,999	88,215	$ 2,068,224,949	$ 279,982,743	$ 57,455,109	$ 222,527,634	$ 74,491,339.50
$ 25,000 - $ 29,999	112,144	$ 3,068,852,022	$ 434,608,187	$ 87,405,522	$ 347,202,665	$117,377,223.27
$ 30,000 - $ 34,999	75,160	$ 2,428,187,666	$ 358,426,322	$ 69,574,786	$ 288,851,536	$ 97,611,859.28
$ 35,000 - $ 39,999	47,862	$ 1,785,398,836	$ 274,903,578	$ 52,105,076	$ 222,798,502	$ 73,873,499.26
$ 40,000 - $ 49,999	48,837	$ 2,161,616,590	$ 350,984,025	$ 65,170,237	$ 285,813,788	$ 91,765,094.54
$ 50,000 - $ 74,999	37,619	$ 2,232,632,262	$ 403,401,969	$ 67,224,607	$ 336,177,362	$ 97,211,231.38
$ 75,000 - $ 99,999	10,643	$ 908,918,473	$ 189,445,598	$ 26,875,069	$ 162,570,529	$ 41,000,726.12
$100,000 AND OVER	13,754	$ 4,068,519,462	$ 1,068,925,801	$ 74,773,515	$ 994,152,286	$127,806,369.17
NO AGI	21,261	$ 0	$ 18,136,042	$ 11,987,882	$ 6,148,160	$ 111,082.52
TOTALS	1,615,526	$ 30,226,641,435	$ 4,630,755,431	$ 848,669,142	$ 3,782,086,289	$991,487,690.00

TABLE 29

1987 IOWA ELECTION CAMPAIGN FUND CHECKOFF
ALL FILERS BY COUNTY

COUNTY	NUMBER OF FILERS	ELIGIBLES		PARTICIPANTS		POLITICAL PARTY			PARTICIPATION RATE (PERCENT)
		NUMBER	PERCENT OF STATE	NUMBER	PERCENT OF STATE	NO. DEMO.	NO. REPB.	NO. D/R	
ADAIR	5,310	3,827	.26	178	.12	62	70	46	4.65
ADAMS	3,242	2,278	.16	167	.12	64	65	38	7.33
ALLAMAKEE	9,092	6,719	.46	347	.24	110	133	104	5.16
APPANOOSE	7,963	5,716	.39	401	.28	148	115	138	7.02
AUDUBON	4,862	3,565	.24	238	.17	111	83	44	6.68
BENTON	14,150	11,198	.77	677	.47	275	193	209	6.05
BLACK HAWK	71,850	57,460	3.93	7,266	5.05	3,069	2,193	2,004	12.65
BOONE	15,971	12,612	.86	1,102	.77	514	278	310	8.74
BREMER	15,303	12,054	.82	1,026	.71	392	342	292	8.51
BUCHANAN	12,183	9,321	.64	787	.55	317	221	249	8.44
BUENA VISTA	12,907	9,950	.68	707	.49	273	221	213	7.11
BUTLER	10,193	7,650	.52	317	.22	138	106	73	4.14
CALHOUN	7,990	5,885	.40	509	.35	146	204	159	8.65
CARROLL	14,316	11,021	.75	739	.51	211	166	362	6.71
CASS	10,448	7,876	.54	542	.38	141	290	111	6.88
CEDAR	11,403	8,991	.62	673	.47	221	277	175	7.49
CERRO GORDO	30,768	24,467	1.67	2,548	1.77	938	805	805	10.41
CHEROKEE	9,472	7,212	.49	636	.44	238	215	183	8.82
CHICKASAW	8,854	6,642	.45	427	.30	216	124	87	6.43
CLARKE	5,417	3,982	.27	206	.14	80	56	70	5.17
CLAY	11,467	8,897	.61	634	.44	242	224	168	7.13
CLAYTON	12,080	8,979	.61	549	.38	184	184	181	6.11
CLINTON	32,567	25,722	1.76	2,271	1.58	840	731	700	8.83
CRAWFORD	11,348	8,532	.58	722	.50	181	148	393	8.46
DALLAS	20,020	16,016	1.10	2,227	1.55	1,010	656	561	13.90
DAVIS	5,005	3,553	.24	175	.12	72	56	47	4.93
DECATUR	4,580	3,287	.22	213	.15	106	59	48	6.48
DELAWARE	11,058	8,441	.58	850	.59	201	201	448	10.07
DES MOINES	27,703	22,239	1.52	1,951	1.36	837	495	619	8.77
DICKINSON	10,125	7,459	.51	478	.33	165	174	139	6.41
DUBUQUE	55,773	44,154	3.02	5,346	3.71	2,288	1,028	2,030	12.11
EMMET	7,371	5,345	.37	241	.17	101	69	71	4.51
FAYETTE	13,854	10,382	.71	732	.51	271	270	191	7.05
FLOYD	11,446	8,719	.60	717	.50	247	163	307	8.22
FRANKLIN	7,502	5,667	.39	433	.30	141	151	141	7.64
FREMONT	5,157	3,918	.27	181	.13	95	50	36	4.62
GREENE	6,953	5,278	.36	353	.25	133	118	102	6.69
GRUNDY	8,396	6,505	.45	578	.40	144	264	170	8.89
GUTHRIE	7,749	5,773	.40	432	.30	172	138	122	7.48
HAMILTON	11,268	8,784	.60	610	.42	300	174	136	6.94
HANCOCK	8,273	6,326	.43	561	.39	132	155	274	8.87
HARDIN	13,426	10,232	.70	793	.55	305	235	253	7.75
HARRISON	9,258	6,961	.48	371	.26	116	136	119	5.33
HENRY	12,161	9,535	.65	641	.45	270	188	183	6.72
HOWARD	6,827	4,849	.33	236	.16	71	94	71	4.87
HUMBOLDT	7,359	5,683	.39	351	.24	126	105	120	6.18
IDA	5,636	4,232	.29	353	.25	71	84	198	8.34
IOWA	10,390	8,095	.55	500	.35	203	161	136	6.18
JACKSON	13,036	9,688	.66	529	.37	239	121	169	5.46
JASPER	23,654	19,115	1.31	2,313	1.61	1,112	587	614	12.10
JEFFERSON	9,558	7,229	.49	630	.44	223	182	225	8.71
JOHNSON	52,192	42,970	2.94	7,015	4.87	3,941	1,409	1,665	16.33
JONES	11,921	9,044	.62	528	.37	209	158	161	5.84

TABLE 29 (CONT'D)

1987 IOWA ELECTION CAMPAIGN FUND CHECKOFF
ALL FILERS BY COUNTY

COUNTY	NUMBER OF FILERS	ELIGIBLES		PARTICIPANTS		POLITICAL PARTY			PARTICIPATION RATE (PERCENT)
		NUMBER	PERCENT OF STATE	NUMBER	PERCENT OF STATE	NO. DEMO.	NO. REPB.	NO. D/R	
KEOKUK	8,010	5,840	.40	295	.20	101	85	109	5.05
KOSSUTH	12,811	9,582	.66	511	.36	202	165	144	5.33
LEE	23,996	18,924	1.30	1,525	1.06	658	376	491	8.06
LINN	109,591	90,717	6.21	12,748	8.86	5,036	3,930	3,782	14.05
LOUISA	7,201	5,598	.38	320	.22	112	96	112	5.72
LUCAS	5,936	4,332	.30	272	.19	128	91	53	6.28
LYON	7,664	5,622	.38	190	.13	72	80	38	3.38
MADISON	8,035	6,057	.41	577	.40	230	161	186	9.53
MAHASKA	13,273	10,111	.69	685	.48	254	246	185	6.77
MARION	18,815	15,143	1.04	1,357	.94	585	460	312	8.96
MARSHALL	25,140	19,884	1.36	1,859	1.29	700	735	424	9.35
MILLS	7,658	6,082	.42	353	.25	84	161	108	5.80
MITCHELL	7,312	5,510	.38	329	.23	109	113	107	5.97
MONONA	6,493	4,720	.32	241	.17	87	90	64	5.11
MONROE	4,884	3,479	.24	247	.17	80	105	62	7.10
MONTGOMERY	7,978	6,151	.42	238	.17	70	91	77	3.87
MUSCATINE	25,565	20,570	1.41	1,516	1.05	462	550	504	7.37
OBRIEN	10,687	8,166	.56	384	.27	123	159	102	4.70
OSCEOLA	4,664	3,460	.24	157	.11	46	76	35	4.54
PAGE	10,685	8,140	.56	429	.30	118	202	109	5.27
PALO ALTO	6,947	5,159	.35	285	.20	125	86	74	5.52
PLYMOUTH	15,247	11,683	.80	607	.42	178	247	182	5.20
POCAHONTAS	6,611	4,929	.34	249	.17	101	97	51	5.05
POLK	207,242	171,626	11.75	29,436	20.45	12,573	8,145	8,718	17.15
POTTAWATTAMIE	50,425	39,051	2.67	2,665	1.85	877	863	925	6.82
POWESHIEK	12,213	9,626	.66	660	.46	308	184	168	6.86
RINGGOLD	3,415	2,330	.16	111	.08	44	45	22	4.76
SAC	8,127	6,013	.41	285	.20	81	115	89	4.74
SCOTT	93,404	76,949	5.27	7,898	5.49	2,751	2,313	2,834	10.26
SHELBY	9,141	7,098	.49	406	.28	111	167	128	5.72
SIOUX	18,105	13,857	.95	654	.45	166	345	143	4.72
STORY	40,300	32,587	2.23	5,399	3.75	2,524	1,434	1,441	16.57
TAMA	11,672	8,765	.60	534	.37	213	192	129	6.09
TAYLOR	4,595	3,180	.22	104	.07	45	35	24	3.27
UNION	8,145	6,135	.42	496	.34	182	180	134	8.08
VAN BUREN	4,903	3,560	.24	231	.16	90	94	47	6.49
WAPELLO	21,603	16,650	1.14	1,266	.88	669	306	291	7.60
WARREN	22,146	17,755	1.22	2,303	1.60	1,051	541	711	12.97
WASHINGTON	13,181	10,162	.70	509	.35	226	161	122	5.01
WAYNE	4,559	3,185	.22	136	.09	49	52	35	4.27
WEBSTER	25,600	19,903	1.36	1,991	1.38	786	482	723	10.00
WINNEBAGO	8,531	6,593	.45	414	.29	132	186	96	6.28
WINNESHIEK	12,303	9,379	.64	764	.53	322	238	204	8.15
WOODBURY	57,955	45,487	3.11	3,830	2.66	1,422	1,164	1,244	8.42
WORTH	5,319	3,991	.27	227	.16	99	59	69	5.69
WRIGHT	9,849	7,461	.51	572	.40	193	143	236	7.67
NON-RESIDENT	104,822	79,966	5.47	3,648	2.53	1,266	1,409	973	4.56
TOTALS	1,859,565	1,461,203	100.00*	143,920	100.00*	58,253	42,380	43,287	9.85

* TOTAL MAY NOT EQUAL 100.00 PERCENT DUE TO ROUNDING

TABLE 30

1987 IOWA ELECTION CAMPAIGN FUND CHECKOFF
ALL FILERS BY ADJUSTED GROSS INCOME BRACKETS

ADJUSTED GROSS INCOME	NUMBER OF FILERS	ELIGIBLES		PARTICIPANTS		POLITICAL PARTY			PARTICIPATION RATE (PERCENT)
		NUMBER	PERCENT OF STATE	NUMBER	PERCENT OF STATE	NO. DEMO.	NO. REPB.	NO. D/R	
$ 1 - $ 2,999	171,428	2,710	.19	231	.16	87	71	73	8.52
$ 3,000 - $ 3,999	76,310	16,499	1.13	1,431	.99	544	450	437	8.67
$ 4,000 - $ 4,999	76,570	40,876	2.80	3,580	2.49	1,458	1,020	1,102	8.76
$ 5,000 - $ 5,999	77,969	54,464	3.73	4,285	2.98	1,751	1,205	1,329	7.87
$ 6,000 - $ 6,999	75,920	54,420	3.72	4,067	2.83	1,720	1,110	1,237	7.47
$ 7,000 - $ 7,999	72,550	52,642	3.60	3,995	2.78	1,682	1,044	1,269	7.59
$ 8,000 - $ 8,999	68,129	60,409	4.13	4,742	3.29	2,010	1,200	1,532	7.85
$ 9,000 - $ 9,999	64,945	61,102	4.18	4,764	3.31	2,026	1,251	1,487	7.80
$ 10,000 - $ 11,999	121,834	116,123	7.95	9,496	6.60	3,964	2,454	3,078	8.18
$ 12,000 - $ 13,999	113,309	109,573	7.50	9,130	6.34	3,819	2,327	2,984	8.33
$ 14,000 - $ 15,999	104,110	101,602	6.95	8,949	6.22	3,768	2,333	2,848	8.81
$ 16,000 - $ 17,999	95,951	94,071	6.44	8,425	5.85	3,503	2,197	2,725	8.96
$ 18,000 - $ 19,999	89,203	87,802	6.01	8,135	5.65	3,430	2,059	2,646	9.27
$ 20,000 - $ 21,999	81,128	80,042	5.48	7,755	5.39	3,313	1,998	2,444	9.69
$ 22,000 - $ 24,999	103,361	102,145	6.99	10,459	7.27	4,622	2,605	3,232	10.24
$ 25,000 - $ 29,999	134,019	132,510	9.07	14,594	10.14	6,426	3,835	4,333	11.01
$ 30,000 - $ 34,999	92,610	91,621	6.27	10,958	7.61	4,714	3,058	3,186	11.96
$ 35,000 - $ 39,999	60,359	59,658	4.08	7,879	5.47	3,191	2,374	2,314	13.21
$ 40,000 - $ 49,999	63,457	62,442	4.27	9,194	6.39	3,196	3,479	2,519	14.72
$ 50,000 - $ 74,999	50,491	49,301	3.37	7,600	5.28	2,127	3,647	1,826	15.42
$ 75,000 - $ 99,999	14,306	13,836	.95	2,047	1.42	517	1,166	364	14.79
$100,000 AND OVER	18,510	17,260	1.18	2,201	1.53	384	1,496	321	12.75
REJECTS (NO AGI)	33,096	95	.01	3	.00	1	1	1	3.16
TOTALS	1,859,565	1,461,203	100.00*	143,920	100.00*	58,253	42,380	43,287	9.85

* TOTAL MAY NOT EQUAL 100.00 PERCENT DUE TO ROUNDING

TABLE 31

SCHOOL DISTRICT SURTAX COLLECTIONS
Tax Year 1987

School District	Percent of Surtax	Amount of Surtax	School District	Percent of Surtax	Amount of Surtax
Amana Community	5.75%	46,663.38	Little Rock Community	12.50%	26,882.14
Ames Community	3.75%	565,444.07	Lohrville Community	6.00%	13,920.63
Armstrong-Ringsted Community	5.50%	49,217.09	Lu Verne Community	9.50%	18,039.00
Battle Creek Community	7.75%	31,004.99	Lytton Community	10.50%	24,497.10
Boone Valley Community	9.00%	27,304.43	Mallard Community	11.25%	27,454.59
Burt Community	11.50%	30,771.05	Meriden-Cleghorn	11.50%	41,983.07
Cal Community	7.50%	42,986.22	Meservey-Thornton	8.50%	40,752.96
Carson-Macedonia Community	5.00%	22,947.10	Morning Sun Community	13.25%	44,081.02
Central Dallas Community	7.00%	38,425.89	New Market Community	12.00%	26,040.35
Clearfield Community	16.00%	24,793.25	Northeast Hamilton	9.00%	48,055.80
Crestland Community	10.00%	37,477.88	Oxford Jct. Consolidated	18.75%	39,873.17
Diagonal Community	20.00%	22,079.90	Palmer Consolidated	12.25%	25,033.83
Dows Community	5.25%	17,871.83	Paton-Churdan Community	10.50%	41,501.75
Dumont Community	13.00%	37,337.49	Paullina Community	2.50%	17,364.03
East Greene Community	11.00%	57,446.74	Primghar Community	11.50%	46,463.99
East Monona Community	16.25%	43,960.76	Russell Community	10.50%	30,464.31
Everly Community	11.75%	49,746.27	Sanborn Community	9.75%	52,295.40
Fonda Community	6.00%	21,144.40	Schaller Community	9.50%	38,124.11
Gilmore City-Bradgate	6.50%	21,885.97	Sioux Valley Community	12.25%	45,019.79
Glidden-Ralston Community	4.25%	21,876.05	South Clay Community	12.00%	46,634.94
Goldfield Community	9.25%	30,134.33	Steamboat Rock Community	6.25%	11,360.92
Grand Community	10.75%	26,392.14	Stratford Community	6.25%	20,161.16
Grand Valley	19.00%	34,992.35	Thompson Community	11.00%	33,243.66
Havelock-Plover Community	13.00%	25,142.51	Titonka Consolidated	10.25%	43,621.06
Hedrick Community	6.25%	22,214.06	United Community	7.50%	48,053.39
Irwin Community	8.25%	30,396.07	Wellsburg Community	9.25%	38,738.56
Kanawha Community	4.50%	19,708.29	West Central Community	14.75%	81,003.23
Klemme Community	10.50%	32,632.67	West Harrison Community	13.50%	80,704.99
Lakota Consolidated	4.00%	8,500.95	Whiting Community	10.50%	32,280.21
Lincoln Central Community	11.25%	36,329.45	Woden-Crystal Lake Community	10.00%	28,578.40
			TOTAL		$2,589,055.14